

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
**Cost Center: CC02000 Agricultural Commission/
Sealer**

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Court Fines	683	-	-	-
State Aid - Other Programs	1,525,963	1,480,000	1,440,760	1,440,760
Aid from Other Agencies	9,621	5,000	7,000	7,000
Agricultural Services	59,791	40,000	40,000	40,000
Other Fees and Charges	203,844	215,000	200,000	200,000
Miscellaneous	2,299	-	-	-
Total Revenue	\$ 1,802,200	\$ 1,740,000	\$ 1,687,760	\$ 1,687,760
Expenditures / Appropriations				
Salaries and Wages	1,333,867	1,286,949	1,324,917	1,324,917
Salary Savings	-	(85,391)	(99,246)	(99,246)
Extra Help	-	113,000	139,000	139,000
Overtime and Call Back	1,506	7,500	11,080	11,080
Cafeteria Plans (Non-PERS)	65,248	68,684	70,655	70,655
Uniform Allowance	11,238	9,300	9,301	9,301
Taxable Meal Reimbursements	-	420	420	420
Retirement	402,283	472,992	503,060	503,060
Payroll Tax	100,470	105,219	112,324	112,324
Other Postemployment Benefits (OPEB)	107,242	72,073	51,832	51,832
401 (k) Employer Match	1,456	1,501	1,500	1,500
Employee Group Insurance	249,696	256,916	280,012	280,012
Workers Comp Insurance	40,370	41,600	73,824	73,824
Agriculture	11,801	54,063	54,063	54,063
Clothing and Personal	591	-	-	-
Communication Services Expense	20,390	15,000	25,000	25,000
Food	47	-	-	-
Insurance	10,901	10,467	12,318	12,318
Maintenance	16,304	30,000	30,000	30,000
Maintenance - Building	51,228	83,481	61,445	61,445
Fuels & Lubricants	451	500	-	-
Laboratory Supplies	1,085	-	-	-
Drug & Alcohol Testing	124	225	500	500
Professional / Membership Dues	6,065	6,100	6,200	6,200
Misc Expense	919	-	-	-
Printing	9,571	15,893	11,118	11,118
Other Supplies	8,782	11,076	20,042	20,042
Postage	6,970	7,565	6,782	6,782
Procurement Card Purchase / Clearing Account	312	-	-	-
Professional and Special Services - General	1,339	144,796	144,796	144,796

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional and Special Services - Technical, Engineering and Environmental	-	13,000	51,000	51,000
Professional and Special Services - County	-	-	2,299	2,299
Professional and Special Services - Information Technology	138,767	137,738	171,062	171,062
Professional and Special Services - Health	116	-	-	-
Small Tools & Instruments	115	-	-	-
Employee Benefits Systems	19,379	23,093	18,075	18,075
PC Acquisition	2,550	-	-	-
Commissioner's Fees	1,240	4,320	4,500	4,500
Advertising	141,796	-	-	-
Special Department Expense	8,903	2,000	10,000	10,000
Landfill Dump Fee	181	-	-	-
Training / Education	160	-	1,000	1,000
Transportation and Travel	192,684	207,898	254,087	254,087
Utilities	25,605	30,337	20,025	20,025
Transfer Out A-87 Costs	44,395	133,948	131,087	131,087
Buildings & Improvements	-	100,000	-	-
Equipment	-	32,000	10,000	10,000
Returned Payments (Cash Sales Only)	2,891	-	-	-
Operating Transfer Out - Capital Improvements	175,000	-	-	-
Intrafund Transfers / Services Out	8,665	-	-	-
Total Expenditures / Appropriations	\$ 3,222,702	\$ 3,414,263	\$ 3,524,078	\$ 3,524,078
Total	\$ (1,420,502)	\$ (1,674,263)	\$ (1,836,318)	\$ (1,836,318)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC03001 Assessor

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Taxes	-	163,000	-	-
Penalties and Costs on Delinquent Taxes	-	1,000	-	-
Assessment and Tax Collection Fees	2,812,612	2,738,000	2,979,000	2,979,000
Supplemental Property Taxes - 5% Admin Fee	1,220,816	1,365,000	1,220,000	1,220,000
Miscellaneous	10,486	7,000	7,000	7,000
Total Revenue	\$ 4,043,914	\$ 4,274,000	\$ 4,206,000	\$ 4,206,000
Expenditures / Appropriations				
Salaries and Wages	7,269,795	7,701,369	8,027,995	8,027,995
Salary Savings	-	(526,725)	(517,037)	(517,037)
Employee Paid Sick Leave	53,435	100,000	60,000	60,000
Extra Help	59,317	25,000	30,000	30,000
Overtime and Call Back	78,112	65,000	70,000	70,000
Cafeteria Plans (Non-PERS)	366,239	408,580	420,172	420,172
Retirement	2,336,326	2,850,599	3,078,656	3,078,656
Payroll Tax	552,690	576,496	602,780	602,780
Other Postemployment Benefits (OPEB)	480,034	338,911	254,561	254,561
401 (k) Employer Match	7,710	7,500	8,251	8,251
Employee Group Insurance	1,167,724	1,243,443	1,276,528	1,276,528
Workers Comp Insurance	36,545	50,603	71,144	71,144
Communication Services Expense	15,365	11,894	20,000	20,000
Insurance	48,088	48,001	49,715	49,715
Parts	352	-	-	-
Maintenance	41,853	90,000	45,000	45,000
Maintenance - Building	191,893	233,889	257,222	257,222
Professional / Membership Dues	4,221	10,000	6,000	6,000
Misc Expense	10	-	-	-
Printing	61,318	60,327	60,999	60,999
Other Supplies	32,958	34,999	20,000	20,000
Postage	108,908	105,002	115,002	115,002
Professional and Special Services - General	11,758	300,000	219,000	219,000
Professional and Special Services - Technical, Engineering and Environmental	-	75,000	-	-
Professional and Special Services - County	4,202	4,246	4,995	4,995
Professional and Special Services - Information Technology	1,108,069	973,641	1,099,998	1,099,998
Employee Benefits Systems	79,922	97,578	97,171	97,171
PC Acquisition	98,533	48,600	80,000	80,000
Advertising	-	6,000	498	498
Special Department Expense	2,339	50,000	8,047	8,047
Training / Education	1,620	-	2,485	2,485
Transportation and Travel	49,330	98,879	107,999	107,999

Continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Utilities	95,910	84,997	83,808	83,808
Transfer Out A-87 Costs	731,370	776,745	778,984	778,984
Intangible Assets	-	-	151,500	151,500
Intra Fund Services	-	10,000	10,001	10,001
Intrafund Transfers / Services Out	36,425	-	-	-
Total Expenditures / Appropriations	\$ 15,132,372	\$ 15,960,574	\$ 16,601,474	\$ 16,601,474
Total	\$ (11,088,458)	\$ (11,686,574)	\$ (12,395,474)	\$ (12,395,474)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10002 Board of Supervisors

Ledger Account	2020-21 Actuals	2022-23 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Expenditures / Appropriations				
Salaries and Wages	1,367,082	1,342,088	1,319,922	1,319,922
Salary Savings	-	(90,200)	(90,812)	(90,812)
Extra Help	-	37,150	90,510	90,510
Overtime and Call Back	692	500	-	-
Cafeteria Plans (Non-PERS)	28,343	15,170	15,056	15,056
Retirement	407,762	499,858	476,903	476,903
Payroll Tax	101,723	104,522	100,246	100,246
Other Postemployment Benefits (OPEB)	95,669	64,350	46,005	46,005
401 (k) Employer Match	1,989	1,500	1,500	1,500
Employee Group Insurance	208,496	255,764	216,678	216,678
Retired Employee Group Insurance	1,692	-	-	-
Workers Comp Insurance	5,390	5,808	6,719	6,719
Communication Services Expense	41,185	60,000	60,000	60,000
Food	134	500	500	500
Janitorial Supplies	66	-	-	-
Insurance	22,776	28,259	47,613	47,613
Parts	881	-	-	-
Maintenance - Building	35,953	73,202	73,810	73,810
Fuels & Lubricants	82	-	-	-
Maintenance - Janitorial	250	-	-	-
Professional / Membership Dues	3,169	3,520	3,520	3,520
Misc Expense	3,646	500	500	500
Printing	14,640	20,479	67,653	67,653
Other Supplies	6,028	3,000	3,056	3,056
Postage	13,067	9,555	9,862	9,862
Professional and Special Services - General	11,901	32,100	32,100	32,100
Professional and Special Services - County	-	-	3,907	3,907
Professional and Special Services - Information Technology	141,396	168,220	158,107	158,107
Rents and Leases - Buildings & Improvements	70,381	74,557	99,714	99,714
Employee Benefits Systems	10,784	11,073	19,309	19,309
PC Acquisition	5,522	4,500	4,500	4,500
Small Equipment	229	500	500	500
Advertising	5,655	-	-	-
Special Department Expense	7,676	7,000	34,000	34,000
Training / Education	-	20,000	20,000	20,000
Transportation and Travel	53,956	96,176	101,742	101,742
Utilities	23,247	32,602	35,070	35,070
Transfer Out A-87 Costs	91,400	208,849	526,792	526,792
Intrafund Transfers / Services Out	12,824	-	-	-
Total Expenditures / Appropriations	\$ 2,795,685	\$ 3,091,102	\$ 3,484,982	\$ 3,484,982
Total	\$ (2,795,685)	\$ (3,091,102)	\$ (3,484,982)	\$ (3,484,982)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10003 Clerk of the Board

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Planning and Engineering Services	2,079	1,400	1,400	1,400
Other Fees and Charges	22,370	22,500	22,500	22,500
Total Revenue	\$ 24,449	\$ 23,900	\$ 23,900	\$ 23,900
Expenditures / Appropriations				
Salaries and Wages	299,502	387,008	390,374	390,374
Salary Savings	-	(28,078)	(25,848)	(25,848)
Overtime and Call Back	-	1,000	800	800
Cafeteria Plans (Non-PERS)	11,815	17,782	17,851	17,851
Retirement	115,812	166,135	168,586	168,586
Payroll Tax	22,158	29,606	29,863	29,863
Other Postemployment Benefits (OPEB)	21,667	21,450	15,335	15,335
401 (k) Employer Match	1,410	1,500	1,500	1,500
Employee Group Insurance	83,468	91,225	115,755	115,755
Workers Comp Insurance	1,018	1,072	1,360	1,360
Communication Services Expense	11,600	9,248	9,298	9,298
Food	455	200	200	200
Insurance	2,739	2,333	2,612	2,612
Parts	1,319	-	-	-
Maintenance	50,600	-	20,000	20,000
Maintenance - Building	21,609	27,327	30,636	30,636
Professional / Membership Dues	325	300	2,500	2,500
Misc Expense	85	500	500	500
Printing	10,711	12,728	11,114	11,114
Other Supplies	1,250	2,637	2,551	2,551
Postage	8,402	4,329	6,949	6,949
Professional and Special Services - General	722	2,725	2,725	2,725
Professional and Special Services - Legal	40,588	80,000	80,000	80,000
Professional and Special Services - County	4,232	4,388	7,227	7,227
Professional and Special Services - Information Technology	47,520	31,556	37,839	37,839
Rents and Leases - Buildings & Improvements	2,693	6,000	6,000	6,000
Employee Benefits Systems	5,987	6,384	4,798	4,798
PC Acquisition	-	3,000	3,000	3,000
Commissioner's Fees	8,600	20,600	20,600	20,600
Small Equipment	2,155	-	-	-
Advertising	26,183	30,000	30,000	30,000
Special Department Expense	203	1,000	1,000	1,000
Training / Education	606	-	-	-
Transportation and Travel	1,049	3,550	3,550	3,550
Utilities	10,800	9,567	9,568	9,568
Transfer Out A-87 Costs	127,721	134,133	78,688	78,688
Equipment	32,325	-	-	-
Intrafund Transfers / Services Out	1,551	-	-	-

Continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Total Expenditures / Appropriations	\$ 978,879	\$ 1,081,205	\$ 1,086,931	\$ 1,086,931
Total	\$ (954,430)	\$ (1,057,305)	\$ (1,063,031)	\$ (1,063,031)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10004 County Executive Office

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Planning and Engineering - Development Fees	702	-	-	-
Planning - At Cost Projects Fees	57	2,000	-	-
Other Fees and Charges	470,735	92,800	16,090	16,090
Transfer In A-87 Costs	4,228,286	5,625,316	4,903,879	4,903,879
Miscellaneous	(227,747)	175,000	-	-
Contributions from Other Funds	148,049	-	-	-
Operating Transfers In	318,748	50,000	227,000	227,000
Total Revenue	\$ 4,938,829	\$ 5,945,116	\$ 5,146,969	\$ 5,146,969
Expenditures / Appropriations				
Salaries and Wages	3,500,816	3,878,808	2,577,711	2,577,711
Salary Savings	-	(243,680)	(250,376)	(250,376)
Employee Paid Sick Leave	70,391	-	-	-
Overtime and Call Back	33,803	30,000	42,000	42,000
Cafeteria Plans (Non-PERS)	101,926	134,289	77,653	77,653
Retirement	1,032,148	1,411,534	954,241	954,241
Payroll Tax	239,733	272,892	177,507	177,507
Other Postemployment Benefits (OPEB)	189,663	145,860	61,340	61,340
401 (k) Employer Match	14,095	16,500	12,000	12,000
Employee Group Insurance	493,378	521,861	329,080	329,080
Workers Comp Insurance	15,498	16,155	21,345	21,345
Communication Services Expense	13,141	29,160	14,769	14,769
Food	355	6,000	3,000	3,000
Janitorial Supplies	222	-	100	100
Insurance	26,393	24,920	26,183	26,183
Parts	3,212	-	-	-
Maintenance	25,000	33,050	5,915	5,915
Maintenance - Building	83,173	97,589	113,346	113,346
Fuels & Lubricants	26	-	200	200
Professional / Membership Dues	15,168	15,020	11,260	11,260
Misc Expense	(265)	2,000	590	590
Printing	31,675	59,010	36,809	36,809
Other Supplies	4,578	17,166	10,001	10,001
Postage	17,216	3,346	5,469	5,469
Professional and Special Services - General	109,566	235,195	16,794	16,794
Professional and Special Services - Legal	173	-	-	-
Professional and Special Services - County	50,616	6,677	13,777	13,777
Professional and Special Services - Information Technology	324,405	313,652	198,630	198,630
Rents and Leases - Buildings & Improvements	2,055	2,000	2,000	2,000
Employee Benefits Systems	137,300	146,669	181,400	181,400
PC Acquisition	7,370	5,000	2,950	2,950

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Small Equipment	64	6,000	2,950	2,950
Advertising	89	2,000	2,000	2,000
Special Department Expense	65,268	15,200	191,500	191,500
Training / Education	16,305	30,760	18,148	18,148
Transportation and Travel	28,048	78,874	42,132	42,132
Utilities	41,571	35,464	35,300	35,300
Contributions to Other Funds	23,512	-	-	-
Intrafund Transfers / Services Out	4,253	-	-	-
Cost Allocation	(104,713)	(109,999)	(110,000)	(110,000)
Total Expenditures / Appropriations	\$ 6,617,229	\$ 7,238,972	\$ 4,827,724	\$ 4,827,724
Total	\$ (1,678,400)	\$ (1,293,856)	\$ 319,245	\$ 319,245

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10007 Emergency Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Licenses and Permits	1,200	2,500	-	-
Investment Income	(678)	-	-	-
Federal Aid - Other Programs	831,758	965,471	818,000	818,000
State Aid - Other Programs	3,242,350	-	175,000	175,000
State Aid - Public Safety Services-Proposition 172	221,494	207,062	247,875	247,875
Aid from Other Agencies	15,906	16,200	16,200	16,200
Miscellaneous	2,774	-	-	-
Total Revenue	\$ 4,314,804	\$ 1,191,233	\$ 1,257,075	\$ 1,257,075
Expenditures / Appropriations				
Salaries and Wages	371,195	456,893	467,997	467,997
Salary Savings	-	(29,999)	(31,944)	(31,944)
Extra Help	-	12,110	12,110	12,110
Overtime and Call Back	7,708	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	11,577	16,380	16,379	16,379
Uniform Allowance	290	300	300	300
Retirement	110,513	161,846	187,789	187,789
Payroll Tax	27,411	34,589	32,839	32,839
Other Postemployment Benefits (OPEB)	19,163	17,160	12,268	12,268
401 (k) Employer Match	1,422	2,251	2,251	2,251
Employee Group Insurance	69,758	80,590	93,483	93,483
Workers Comp Insurance	2,778	3,420	5,270	5,270
Clothing and Personal	-	500	500	500
Communication Services Expense	33,648	29,240	37,070	37,070
Food	179	1,000	1,000	1,000
Insurance	9,811	14,458	12,638	12,638
Parts	605	-	-	-
Maintenance	14,100	15,341	576	576
Maintenance - Building	32,302	40,067	44,855	44,855
Maintenance - Janitorial	-	-	200	200
Professional / Membership Dues	780	775	780	780
Printing	17,226	24,823	16,548	16,548
Other Supplies	1,175	2,156	2,603	2,603
Postage	3,522	3,691	4,207	4,207
Professional and Special Services - General	3,544,111	277,280	218,700	218,700
Professional and Special Services - Technical, Engineering and Environmental	-	2,000	2,000	2,000
Professional and Special Services - County	-	-	3,998	3,998
Professional and Special Services - Information Technology	47,755	62,496	123,538	123,538
Employee Benefits Systems	3,991	4,861	4,914	4,914
Small Equipment	962	300	300	300
Advertising	-	1,000	1,000	1,000
Special Department Expense	374,426	559,265	488,550	488,550

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Training / Education	494	2,000	5,000	5,000
Transportation and Travel	31,244	50,612	43,114	43,114
Utilities	16,145	14,560	14,615	14,615
Transfer Out A-87 Costs	(246,433)	(1,436,366)	97,625	97,625
Operating Transfer Out	-	179,232	179,200	179,200
Contributions to Other Funds	15,573	-	-	-
Intrafund Transfers / Services Out	69,464	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(46,000)	(26,000)	(26,000)	(26,000)
Total Expenditures / Appropriations	\$ 4,546,895	\$ 583,831	\$ 2,081,273	\$ 2,081,273
Total	\$ (232,092)	\$ 607,402	\$ (824,198)	\$ (824,198)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10070 Finance and Budget Office

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Expenditures / Appropriations				
Salaries and Wages	-	-	635,652	635,652
Cafeteria Plans (Non-PERS)	-	-	20,000	20,000
Retirement	-	-	225,611	225,611
Payroll Tax	-	-	46,997	46,997
Other Postemployment Benefits (OPEB)	-	-	15,335	15,335
401 (k) Employer Match	-	-	3,750	3,750
Employee Group Insurance	-	-	94,067	94,067
Workers Comp Insurance	-	-	3,336	3,336
Communication Services Expense	-	-	4,005	4,005
Maintenance	-	-	26,604	26,604
Professional / Membership Dues	-	-	2,172	2,172
Misc Expense	-	-	160	160
Professional and Special Services - General	-	-	79,500	79,500
Professional and Special Services - County	-	-	3,631	3,631
Professional and Special Services - Information Technology	-	-	53,843	53,843
PC Acquisition	-	-	800	800
Small Equipment	-	-	800	800
Special Department Expense	-	-	500	500
Training / Education	-	-	4,922	4,922
Transportation and Travel	-	-	11,425	11,425
Total Expenditures / Appropriations	\$	- \$	- \$ 1,233,110	\$ 1,233,110
Total	\$	- \$	- \$ (1,233,110)	\$ (1,233,110)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Fire Protection Fund
Cost Center: CC10008 County Fire

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Taxes - Current Secured Property	1,847,533	2,056,978	2,056,978	2,056,978
Taxes - Railroad Unitary Property	1,823	1,895	1,895	1,895
Taxes - Unitary and Op Non-Unitary Property	56,510	58,382	58,382	58,382
Taxes - Current Unsecured Property	44,110	43,980	43,980	43,980
Taxes - Delinquent Secured Property	(126)	-	-	-
Taxes - Delinquent Unsecured Property	329	-	-	-
Taxes - Current Supplemental Property	58,650	54,631	54,631	54,631
Taxes - Delinquent Supplemental Property	60	-	-	-
Residual Property Taxes	89,628	84,000	84,000	84,000
Pass-Through Property Taxes	42,180	32,550	32,550	32,550
Other Taxes	859	1,000	1,000	1,000
Investment Income	20,576	60,000	20,000	20,000
Federal Aid - Other Programs	(2,721)	73,000	73,000	73,000
State Aid - Other Programs	786,015	-	-	-
State Aid - Public Safety Services-Proposition 172	470,675	463,007	526,736	526,736
State Homeowners Property Tax Relief	12,869	14,100	14,100	14,100
Aid from Other Agencies	33,198	33,198	33,198	33,198
Planning and Engineering Services	70,981	55,000	55,000	55,000
Fire Services	26,936	31,000	25,000	25,000
Other Fees and Charges	58,327	44,604	44,604	44,604
Miscellaneous	221	-	-	-
Proceeds from Sale of Capital Assets	45,176	-	-	-
Contributions from General Fund	2,098,000	2,098,000	2,098,000	2,098,000
Contributions from Other Funds	115,759	-	-	-
Operating Transfers In	78,174	115,759	115,759	115,759
Total Revenue	\$ 5,955,741	\$ 5,321,084	\$ 5,338,813	\$ 5,338,813
Expenditures / Appropriations				
Workers Comp Insurance	17,837	14,571	6,050	6,050
Clothing and Personal	18,236	10,000	20,000	20,000
Communication Services Expense	22,336	17,440	23,919	23,919
Food	1,351	1,540	1,572	1,572
Janitorial Supplies	2,249	1,200	1,500	1,500
Refuse Disposal	691	748	871	871
Insurance	31,581	37,371	44,868	44,868
Parts	72,073	80,000	80,000	80,000
Auto	145	2,000	2,000	2,000
Maintenance	13,265	10,000	18,000	18,000
Maintenance - Building	4,637	5,093	6,425	6,425
Fuels & Lubricants	9,324	9,840	50,000	50,000
Materials - Buildings & Improvements	2,626	3,000	3,000	3,000
Professional / Membership Dues	1,021	1,021	1,021	1,021

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Misc Expense	6,396	13,814	13,814	13,814
Printing	1,949	1,906	2,465	2,465
Other Supplies	45,932	21,205	24,200	24,200
Postage	1,147	-	500	500
Professional and Special Services - General	3,307,485	4,640,389	4,395,207	4,395,207
Professional and Special Services - Technical, Engineering and Environmental	31,848	-	-	-
Professional and Special Services - County	-	1,200	1,520	1,520
Professional and Special Services - Information Technology	40,938	33,807	36,107	36,107
Professional and Special Services - Health	1,732	5,000	5,000	5,000
Rents and Leases - Equipment	560	552	552	552
Small Tools & Instruments	1,436	2,000	3,000	3,000
PC Acquisition	3,983	500	500	500
Small Equipment	2,620	1,100	2,500	2,500
Special Department Expense	66,112	73,000	73,000	73,000
Training / Education	4,016	5,000	5,000	5,000
Transportation and Travel	-	10,871	12,765	12,765
Utilities	10,938	10,611	12,315	12,315
Operating Materials	50,182	25,000	40,000	40,000
Lease Purchase Principal	238,904	440,884	446,857	446,857
Lease Purchase Interest	24,184	18,355	12,384	12,384
Equipment	296,063	-	-	-
Intrafund Transfers / Services Out	46,000	26,000	26,000	26,000
Intrafund Transfers / Services In (Contra Expense)	(6,000)	(6,000)	(6,000)	(6,000)
Total Expenditures / Appropriations	\$ 4,373,798	\$ 5,519,018	\$ 5,366,912	\$ 5,366,912
Total	\$ 1,581,944	\$ (197,934)	\$ (28,099)	\$ (28,099)

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

Fund: Document Solutions Fund
Cost Center: CC01003 Document Solutions

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	3,614	12,000	12,002	12,002
Inventory Sales	46,969	-	13,236	13,236
Central Services Revenue	2,375,065	2,716,240	2,717,559	2,717,559
Miscellaneous	5,874	6,137	9,861	9,861
Contributions from General Fund	42,477	-	-	-
Total Revenue	\$ 2,473,999	\$ 2,734,377	\$ 2,752,658	\$ 2,752,658
Expenditures / Appropriations				
Salaries and Wages	516,355	553,094	554,323	554,323
Salary Savings	-	(42,996)	(42,266)	(42,266)
Employee Paid Sick Leave	25,433	-	-	-
Overtime and Call Back	315	-	-	-
Cafeteria Plans (Non-PERS)	28,698	31,395	31,186	31,186
Retirement	160,694	197,131	204,371	204,371
Payroll Tax	37,798	42,312	42,405	42,405
Other Postemployment Benefits (OPEB)	55,177	38,610	27,602	27,602
401 (k) Employer Match	716	750	751	751
Employee Group Insurance	184,567	192,819	204,507	204,507
Workers Comp Insurance	12,379	8,625	12,006	12,006
Clothing and Personal	212	500	1,500	1,500
Communication Services Expense	4,862	1,183	610	610
Food	339	400	620	620
Janitorial Supplies	300	-	-	-
Insurance	5,653	4,610	5,823	5,823
Maintenance	202,506	312,945	294,921	294,921
Maintenance - Building	76,331	103,847	110,146	110,146
Fuels & Lubricants	13	-	-	-
Professional / Membership Dues	248	-	275	275
Misc Expense	144	-	-	-
Printing	111,666	52,024	109,173	109,173
Other Supplies	58,111	106,598	113,550	113,550
Postage	11,251	4,448	8,847	8,847
Professional and Special Services - General	154,943	156,700	155,740	155,740
Professional and Special Services - Technical, Engineering and Environmental	-	1,000	-	-
Professional and Special Services - County	6,292	-	-	-
Professional and Special Services - Information Technology	89,781	101,251	92,205	92,205
Rents and Leases - Equipment	552,838	573,989	562,680	562,680
Short-Term Rents and Leases - Buildings & Improvements	134	-	-	-
Employee Benefits Systems	9,271	11,109	9,767	9,767
PC Acquisition	2,292	-	-	-
Small Equipment	17,285	12,000	10,000	10,000
Special Department Expense	-	2,270	1,200	1,200

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Inventory Gain / Loss	(6)	-	-	-
Training / Education	319	500	-	-
Transportation and Travel	12,608	15,081	16,105	16,105
Utilities	38,151	37,738	35,888	35,888
Transfer Out A-87 Costs	235,943	136,450	134,586	134,586
Equipment	75,507	60,500	43,000	43,000
Total Expenditures / Appropriations	\$ 2,689,127	\$ 2,716,883	\$ 2,741,521	\$ 2,741,521
Total	\$ (215,128)	\$ 17,494	\$ 11,137	11,137

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

Fund: General Liability Insurance Fund
Cost Center: CC10001 Risk Management

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	24,960	50,000	30,000	30,000
Legal Services	35,000	-	-	-
Court Fees and Costs	868	200	200	200
Other Fees and Charges	785	1,500	1,500	1,500
Self Insurance Proceeds	8,404,811	7,833,300	9,066,254	9,066,254
Insurance - Other	2,626,109	10,000	15,000	15,000
Miscellaneous	4,753	5,000	5,000	5,000
Operating Transfers In	57,328	100,000	100,000	100,000
Total Revenue	\$ 11,154,614	\$ 8,000,000	\$ 9,217,954	\$ 9,217,954
Expenditures / Appropriations				
Salaries and Wages	339,414	510,840	521,321	521,321
Salary Savings	-	(23,132)	(33,633)	(33,633)
Overtime and Call Back	-	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	13,493	20,143	19,727	19,727
Retirement	111,869	197,193	207,543	207,543
Payroll Tax	27,542	38,528	39,157	39,157
Other Postemployment Benefits (OPEB)	26,103	21,450	15,335	15,335
401 (k) Employer Match	3,184	2,250	2,250	2,250
Employee Group Insurance	22,929	41,245	60,666	60,666
Workers Comp Insurance	1,097	2,127	2,783	2,783
Communication Services Expense	3,135	2,624	4,128	4,128
Janitorial Supplies	43	-	-	-
Insurance	3,300,965	4,497,267	6,791,259	6,791,259
Witness Fees	-	500	-	-
Maintenance	2,400	3,000	3,000	3,000
Maintenance - Building	13,781	16,817	18,673	18,673
Professional / Membership Dues	312	2,578	2,246	2,246
Misc Expense	95	-	100	100
Equipment Usage - Regular	76	-	-	-
Printing	7,193	17,720	16,305	16,305
Other Supplies	3,859	4,308	3,133	3,133
Postage	1,204	1,865	2,811	2,811
Professional and Special Services - General	3,401	48,860	12,860	12,860
Professional and Special Services - Legal	5,472	-	6,000	6,000
Professional and Special Services - County	668,153	959,187	943,942	943,942
Professional and Special Services - Information Technology	64,143	37,761	49,097	49,097
Employee Benefits Systems	3,991	4,997	5,739	5,739
Small Equipment	608	-	500	500
Advertising	48	500	500	500
Special Department Expense	4,151	80,000	2,000	2,000
Training / Education	269	1,000	1,000	1,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Transportation and Travel	5,762	13,685	15,182	15,182
Utilities	-	-	6,084	6,084
Judgements and Damages	1,292,890	1,000,000	1,000,000	1,000,000
Tort-Related Litigation	1,147,434	800,000	846,000	846,000
Non-Tort Litigation	161,431	50,000	101,000	101,000
Transfer Out A-87 Costs	(57,699)	(183,085)	387,516	387,516
Operating Transfer Out	35,868	-	-	-
Contributions to Other Funds	148,049	-	-	-
Intrafund Transfers / Services Out	(107,054)	-	-	-
Total Expenditures / Appropriations	\$ 7,255,614	\$ 8,175,228	\$ 11,059,224	\$ 11,059,224
Total	\$ 3,899,000	\$ (175,228)	\$ (1,841,270)	(1,841,270)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Child Support Services Fund
Cost Center: CC24001 Child Support Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	1,058	12,000	12,000	12,000
Rents and Concessions	7,500	10,000	-	-
Federal CS Admin	4,005,313	4,708,319	4,578,145	4,578,145
State Public Assistance Administration	279,912	297,911	279,911	279,911
State Aid - Other Programs	2,300,268	2,464,928	2,345,468	2,345,468
Other Fees and Charges	1,125	-	-	-
Miscellaneous	61,066	-	-	-
Proceeds from Sale of Capital Assets	8,469	-	-	-
Contributions from General Fund	68,656	50,000	50,000	50,000
Total Revenue	\$ 6,733,367	\$ 7,543,158	\$ 7,265,524	\$ 7,265,524
Expenditures / Appropriations				
Salaries and Wages	3,341,333	3,657,196	3,553,831	3,553,831
Salary Savings	-	(254,798)	(253,191)	(253,191)
Overtime and Call Back	57	-	-	-
Cafeteria Plans (Non-PERS)	175,649	193,909	195,339	195,339
Retirement	1,057,905	1,312,615	1,364,153	1,364,153
Payroll Tax	247,841	267,333	268,881	268,881
Other Postemployment Benefits (OPEB)	128,775	201,630	144,148	144,148
401 (k) Employer Match	2,837	3,000	3,000	3,000
Employee Group Insurance	656,777	689,267	732,090	732,090
Workers Comp Insurance	9,408	8,100	10,476	10,476
Communication Services Expense	6,412	7,000	7,000	7,000
Insurance	21,625	33,756	37,519	37,519
Maintenance	28,960	51,000	52,000	52,000
Maintenance - Building	162,271	192,678	213,975	213,975
Fuels & Lubricants	3,071	4,000	4,000	4,000
Professional / Membership Dues	2,923	14,000	14,000	14,000
Misc Expense	-	500	-	-
Printing	25,416	45,000	28,044	28,044
Other Supplies	9,702	31,000	12,464	12,464
Postage	29,257	43,000	37,938	37,938
Professional and Special Services - General	69,110	70,000	70,000	70,000
Professional and Special Services - Legal	8,311	15,000	15,000	15,000
Professional and Special Services - County	-	-	5,805	5,805
Professional and Special Services - Information Technology	94,361	86,000	106,374	106,374
Professional and Special Services - Health	18,350	25,000	25,000	25,000
Rents and Leases - Equipment	8,377	10,000	-	-
Rents and Leases - Buildings & Improvements	12,839	13,500	15,252	15,252
Employee Benefits Systems	47,445	57,391	56,462	56,462
Small Equipment	3,185	2,600	2,600	2,600
Advertising	4,775	6,000	6,000	6,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Law Enforcement Special Expenses	47,154	53,000	53,000	53,000
Training / Education	2,249	-	10,000	10,000
Transportation and Travel	578	25,000	15,168	15,168
Utilities	80,662	73,100	72,315	72,315
Transfer Out A-87 Costs	349,944	606,381	392,881	392,881
Intrafund Transfers / Services Out	5,988	-	4,000	4,000
Intrafund Transfers / Services In (Contra Expense)	-	-	(10,000)	(10,000)
Total Expenditures / Appropriations	\$ 6,663,548	\$ 7,543,158	\$ 7,265,524	\$ 7,265,524
Total	\$ 69,819	\$ -	\$ -	\$ -

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC07001 Clerk-Recorder-Elections

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Taxes	8,570,194	5,000,000	5,000,000	5,000,000
Forfeitures and Penalties	1,644	2,000	2,000	2,000
State Aid - Other Programs	677,097	1,000	-	-
Aid from Other Agencies	184,825	-	-	-
Election Services	1,289,974	250,000	750,000	750,000
Court Fees and Costs	7,520	6,000	6,000	6,000
Recording Fees	3,335,154	1,810,000	3,710,000	3,710,000
Automation Trust	340,010	506,815	459,925	459,925
Electronic Recording Trust	316,006	54,591	254,591	254,591
Micrographics Trust	252,003	621,773	200,173	200,173
Redaction Trust	11,623	12,944	12,944	12,944
Vital & Health Trust	14,617	40,250	38,455	38,455
Other Fees and Charges	8,054	5,000	5,000	5,000
Miscellaneous	530,296	303,000	303,000	303,000
Total Revenue	\$ 15,539,017	\$ 8,613,373	\$ 10,742,088	\$ 10,742,088
Expenditures / Appropriations				
Salaries and Wages	3,520,601	3,819,087	3,836,675	3,836,675
Salary Savings	-	(268,675)	(263,765)	(263,765)
Employee Paid Sick Leave	346	-	-	-
Extra Help	-	10,000	10,000	10,000
Overtime and Call Back	149,533	33,000	83,000	83,000
Cafeteria Plans (Non-PERS)	162,410	193,600	194,466	194,466
Retirement	1,079,141	1,414,018	1,467,304	1,467,304
Payroll Tax	271,057	284,351	286,121	286,121
Other Postemployment Benefits (OPEB)	296,178	223,080	162,551	162,551
401 (k) Employer Match	5,094	6,000	12,000	12,000
Employee Group Insurance	682,819	741,885	787,522	787,522
Retired Employee Group Insurance	3,833	-	-	-
Workers Comp Insurance	12,007	18,227	29,095	29,095
Communication Services Expense	42,007	7,101	7,101	7,101
Refuse Disposal	124	200	200	200
Insurance	33,446	25,950	34,117	34,117
Parts	49,790	1,300	1,800	1,800
Maintenance	533,164	539,869	589,007	589,007
Maintenance - Building	336,486	307,365	518,584	518,584
Fuels & Lubricants	1,156	1,000	4,000	4,000
Drug & Alcohol Testing	-	300	300	300
Professional / Membership Dues	4,998	5,320	5,320	5,320
Warranties	126,000	126,000	126,000	126,000
Department Cash Shortage	-	50	50	50
Printing	58,525	71,689	48,209	48,209

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Other Supplies	62,531	62,466	62,692	62,692
Postage	323,510	345,615	325,865	325,865
Professional and Special Services - General	477,694	539,559	232,441	232,441
Professional and Special Services - County	689	-	16,345	16,345
Professional and Special Services - Information Technology	429,011	376,600	369,820	369,820
Short-Term Rents and Leases - Equipment	1,497	-	-	-
Rents and Leases - Buildings & Improvements	47,900	61,710	41,110	41,110
Employee Benefits Systems	51,016	63,910	63,132	63,132
PC Acquisition	55,627	73,521	78,571	78,571
Small Equipment	20,844	38,800	29,950	29,950
Advertising	17,434	20,200	20,200	20,200
Special Department Expense	922,249	1,219,420	1,225,920	1,225,920
Training / Education	7,235	8,010	22,045	22,045
Transportation and Travel	20,758	41,000	43,099	43,099
Utilities	168,180	111,697	168,964	168,964
Transfer Out A-87 Costs	394,619	675,683	1,104,212	1,104,212
Equipment	587,630	532,000	-	-
Intra Fund Services	-	13,000	13,000	13,000
Intrafund Transfers / Services Out	55,422	-	-	-
Total Expenditures / Appropriations	\$ 11,012,558	\$ 11,743,908	\$ 11,757,023	\$ 11,757,023
Total	\$ 4,526,459	\$ (3,130,535)	\$ (1,014,935)	\$ (1,014,935)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC08001 County Counsel

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Legal Services	993,448	759,000	839,350	839,350
Planning - At Cost Projects Fees	23,020	2,500	5,000	5,000
Other Fees and Charges	9,815	5,000	2,500	2,500
Transfer In A-87 Costs	1,492,707	1,240,902	2,011,308	2,011,308
Miscellaneous	16,428	5,000	5,000	5,000
Total Revenue	\$ 2,535,417	\$ 2,012,402	\$ 2,863,158	\$ 2,863,158
Expenditures / Appropriations				
Salaries and Wages	3,150,425	3,553,255	3,911,735	3,911,735
Salary Savings	-	(228,061)	(248,884)	(248,884)
Employee Paid Sick Leave	2,942	-	-	-
Extra Help	-	50,000	50,000	50,000
Sick Leave Payoff	2,000	-	-	-
Cafeteria Plans (Non-PERS)	79,324	103,449	110,936	110,936
Retirement	1,037,861	1,346,321	1,512,424	1,512,424
Payroll Tax	210,529	241,635	266,794	266,794
Other Postemployment Benefits (OPEB)	145,921	111,540	85,876	85,876
401 (k) Employer Match	10,683	14,250	15,001	15,001
Employee Group Insurance	305,906	325,103	356,355	356,355
Workers Comp Insurance	24,364	29,067	40,715	40,715
Communication Services Expense	9,993	32,318	32,318	32,318
Insurance	18,701	54,385	73,992	73,992
Parts	226	-	-	-
Maintenance	8,724	12,000	12,000	12,000
Maintenance - Building	57,139	69,636	77,320	77,320
Professional / Membership Dues	16,709	25,715	25,715	25,715
Misc Expense	32	-	-	-
Printing	30,964	50,290	50,290	50,290
Other Supplies	9,681	43,717	43,718	43,718
Postage	2,914	5,584	5,741	5,741
Professional and Special Services - General	19,326	40,500	40,500	40,500
Professional and Special Services - Legal	131,066	278,590	342,291	342,291
Professional and Special Services - County	6,715	8,500	10,890	10,890
Professional and Special Services - Information Technology	233,551	295,249	295,248	295,248
Rents and Leases - Equipment	870	1,200	1,200	1,200
Employee Benefits Systems	26,432	31,768	34,388	34,388
PC Acquisition	16,149	18,000	-	-
Special Department Expense	57,710	72,500	72,500	72,500
Training / Education	4,755	30,500	30,500	30,500
Transportation and Travel	1,760	41,700	41,700	41,700
Utilities	28,559	25,305	25,192	25,192
Intrafund Transfers / Services Out	4,102	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Intrafund Transfers / Services In (Contra Expense)	(2,150,393)	(2,739,000)	(2,739,000)	(2,739,000)
Total Expenditures / Appropriations	\$ 3,505,639	\$ 3,945,016	\$ 4,577,455	\$ 4,577,455
Total	\$ (970,223)	\$ (1,932,614)	\$ (1,714,297)	\$ (1,714,297)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Public Safety Fund
Cost Center: CC11001 District Attorney

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Vehicle Code Fines - Other	25,167	20,000	33,240	33,240
Other Court Fines	78	6,000	11,150	11,150
Forfeitures and Penalties	8,035	-	-	-
Investment Income	2,816	-	-	-
State Aid - Other Programs	1,417,356	1,283,599	1,546,840	1,546,840
State Aid - Public Safety Services-Proposition 172	6,769,182	6,746,722	7,659,364	7,659,364
State Aid - Sales Tax Realignment for Public Safety	376,725	355,474	376,725	376,725
State Aid - Supplemental Law Enforcement	174,116	160,000	170,000	170,000
Aid from Other Agencies	851,019	619,862	517,000	517,000
Legal Services	60	10,000	10,000	10,000
Law Enforcement Services	1,062,427	1,157,000	1,187,000	1,187,000
Other Fees and Charges	1,300	-	16,187	16,187
Miscellaneous	34,428	13,500	13,500	13,500
Contributions from General Fund	15,849,943	17,952,295	19,126,302	19,126,302
Operating Transfers In	1,199,116	340,000	345,000	345,000
Total Revenue	\$ 27,771,768	\$ 28,664,452	\$ 31,012,308	\$ 31,012,308
Expenditures / Appropriations				
Salaries and Wages	13,092,708	14,185,314	14,970,972	14,970,972
Salary Savings	-	(947,140)	(945,224)	(945,224)
Employee Paid Sick Leave	153,214	65,000	90,000	90,000
Extra Help	-	45,000	45,000	45,000
Overtime and Call Back	219,099	200,000	165,000	165,000
Sick Leave Payoff	3,041	-	57,000	57,000
Cafeteria Plans (Non-PERS)	515,098	567,267	610,500	610,500
Taxable Meal Reimbursements	29	300	300	300
Retirement	4,417,710	5,445,677	5,931,607	5,931,607
Payroll Tax	900,457	979,408	1,046,230	1,046,230
Other Postemployment Benefits (OPEB)	705,572	510,510	389,510	389,510
401 (k) Employer Match	6,438	12,000	12,750	12,750
Employee Group Insurance	1,860,630	1,984,961	2,068,863	2,068,863
Retired Employee Group Insurance	7,169	-	-	-
Workers Comp Insurance	107,118	127,294	181,739	181,739
Clothing and Personal	51	-	-	-
Communication Services Expense	132,931	88,204	90,540	90,540
Food	2,132	-	-	-
Insurance	1,002,707	974,017	959,930	959,930
Witness Fees	1,223	30,000	30,000	30,000
Parts	23,656	-	-	-
Maintenance	61,061	243,000	121,200	121,200
Maintenance - Building	277,396	340,673	373,935	373,935
Fuels & Lubricants	48,393	47,000	50,399	50,399

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Materials - Buildings & Improvements	-	50,000	50,000	50,000
Laboratory Supplies	618	-	-	-
Professional / Membership Dues	22,060	43,660	45,001	45,001
Misc Expense	784	-	-	-
Equipment Usage - Regular	46	-	-	-
Printing	43,302	42,018	56,837	56,837
Other Supplies	48,582	74,959	75,804	75,804
Postage	24,064	25,549	25,546	25,546
Procurement Card Purchase / Clearing Account	870	-	-	-
Professional and Special Services - General	459,202	468,000	798,750	798,750
Professional and Special Services - Legal	1,592	-	-	-
Professional and Special Services - Technical, Engineering and Environmental	400	-	-	-
Professional and Special Services - County	374	50,000	61,866	61,866
Professional and Special Services - Information Technology	1,260,753	1,038,610	1,201,932	1,201,932
Professional and Special Services - Health	111,764	-	-	-
Small Tools & Instruments	6	-	-	-
Employee Benefits Systems	119,965	249,125	244,975	244,975
PC Acquisition	20,169	-	-	-
Small Equipment	14,801	15,000	22,538	22,538
Advertising	281	-	-	-
Special Department Expense	123,728	42,000	69,466	69,466
Law Enforcement Special Expenses	221,000	92,000	192,000	192,000
Training / Education	43,928	45,500	59,478	59,478
Transportation and Travel	33,573	66,926	66,884	66,884
Utilities	138,646	123,801	121,836	121,836
Transfer Out A-87 Costs	884,407	1,227,117	1,145,783	1,145,783
Equipment	147,629	85,000	85,000	85,000
Intangible Assets	220,000	-	200,000	200,000
Intra Fund Services	-	26,700	35,800	35,800
Intrafund Transfers / Services Out	39,008	-	-	-
Total Expenditures / Appropriations	\$ 27,519,385	\$ 28,664,450	\$ 30,809,747	\$ 30,809,747
Total	\$ 252,383	\$ 2	\$ 202,561	\$ 202,561

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC12019 Facilities Management
Administration

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Investment Income	(0)	-	-	-
Aid from Other Agencies	14,342	35,000	35,000	35,000
Facilities Services	1,515,000	1,410,000	1,600,000	1,600,000
Proceeds from Sale of Capital Assets	52	-	-	-
			\$	\$
Total Revenue	\$ 1,529,394	\$ 1,445,000	-\$ 1,635,000	-\$ 1,635,000
Expenditures / Appropriations				
Salaries and Wages	1,182,369	1,235,051	1,254,966	1,254,966
Salary Savings	-	(85,578)	(85,269)	(85,269)
Employee Paid Sick Leave	-	47,985	-	-
Overtime and Call Back	-	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	45,731	47,937	48,373	48,373
Retirement	374,853	456,345	479,299	479,299
Payroll Tax	84,586	88,630	90,151	90,151
Other Postemployment Benefits (OPEB)	76,266	51,480	36,804	36,804
401 (k) Employer Match	3,060	3,750	3,750	3,750
Employee Group Insurance	226,568	244,434	243,697	243,697
Workers Comp Insurance	19,897	17,458	16,697	16,697
Communication Services Expense	2,981	3,300	3,300	3,300
Food	2,526	2,500	2,500	2,500
Insurance	44,126	66,105	83,938	83,938
Parts	1,391	1,000	-	-
Maintenance - Building	16,238	34,189	33,723	33,723
Materials - Buildings & Improvements	11	-	-	-
Professional / Membership Dues	309	-	-	-
Misc Expense	569	-	-	-
Printing	6,372	29,194	5,280	5,280
Other Supplies	8,503	14,180	12,000	12,000
Postage	3,431	5,470	2,052	2,052
Professional and Special Services - General	300	-	400	400
Professional and Special Services - Legal	(979)	-	-	-
Professional and Special Services - County	(103)	-	1,643	1,643
Professional and Special Services - Information Technology	435,249	593,484	417,367	417,367
Employee Benefits Systems	23,704	26,749	30,100	30,100
Signing & Safety Material	298	-	-	-
Special Department Expense	364	11,500	-	-
Training / Education	160	5,000	5,000	5,000
Transportation and Travel	14,842	122,390	35,003	35,003
Utilities	5,089	12,647	10,988	10,988
Transfer Out A-87 Costs	(96,687)	(29,702)	296,317	296,317
Intrafund Transfers / Services Out	49,033	45,267	52,000	52,000
Intrafund Transfers / Services In (Contra Expense)	(994,069)	(1,610,000)	(1,453,404)	(1,453,404)

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Total Expenditures / Appropriations	\$ 1,536,985	\$ 1,445,765	\$ 1,631,675	\$ 1,631,675
Total	\$ (7,591)	\$ (765)	\$ 3,325	\$ 3,325

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC12090 Capital Improvements -
General Fund

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Operating Revenues				
Operating Transfers In	98,532	2,443,152	3,874,970	3,874,970
Total Revenues	\$ 98,532	\$ 2,443,152	\$ 3,874,970	\$ 3,874,970
Operating Expenses				
Salaries and Wages	465,681	1,060,921	1,076,554	1,076,554
Salary Savings	-	(70,927)	(71,871)	(71,871)
Employee Paid Sick Leave	26,598	-	-	-
Overtime and Call Back	5,282	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	24,347	58,413	59,304	59,304
Uniform Allowance	248	300	300	300
Retirement	143,025	378,639	397,622	397,622
Payroll Tax	36,691	80,487	81,894	81,894
Other Postemployment Benefits (OPEB)	28,366	42,900	30,670	30,670
401 (k) Employer Match	573	750	750	750
Employee Group Insurance	67,583	155,464	154,620	154,620
Workers Comp Insurance	2,027	4,352	5,641	5,641
Communication Services Expense	3,495	5,000	5,000	5,000
Food	-	300	300	300
Insurance	23,257	56,019	32,746	32,746
Parts	1,645	1,500	-	-
Maintenance	679	-	-	-
Maintenance - Building	27,066	32,497	35,762	35,762
Materials - Buildings & Improvements	538	-	-	-
Professional / Membership Dues	1,446	5,000	6,000	6,000
Misc Expense	300	-	-	-
Printing	6,540	7,039	4,530	4,530
Other Supplies	11	5,000	5,000	5,000
Postage	1,947	2,964	36	36
Professional and Special Services - General	96,731	101,000	105,300	105,300
Professional and Special Services - Technical, Engineering and Environmental	49,855	91,000	91,000	91,000
Professional and Special Services - County	10,504	12,567	11,624	11,624
Professional and Special Services - Information Technology	140,964	239,129	154,806	154,806
Short-Term Rents and Leases - Equipment	375	-	-	-
Employee Benefits Systems	9,978	12,325	11,996	11,996
PC Acquisition	6,050	-	-	-
Advertising	-	-	5,000	5,000
Special Department Expense	2,334	5,000	-	-
Training / Education	2,403	-	5,000	5,000
Transportation and Travel	93	6,625	6,625	6,625
Utilities	13,529	11,810	11,656	11,656
Transfer Out A-87 Costs	1,047,286	167,078	2,967,342	2,967,342

Continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Intrafund Transfers / Services Out	552,103	1,120,000	995,000	995,000
Intrafund Transfers / Services In (Contra Expense)	(56,934)	(55,000)	-	-
Cost Allocation	(1,091,575)	(1,100,000)	(2,320,237)	(2,320,237)
Total Expenditures / Appropriations	\$ 1,651,042	\$ 2,443,152	\$ 3,874,970	\$ 3,874,970
Total	\$ (1,552,509)	\$ -	\$ -	\$ -

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC12016 Placer County Museums

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	(2)	-	-	-
Rents and Concessions	3,147	2,631	-	-
Lease Principal Income (Lessor)	-	-	2,982	2,982
Lease Interest Income (Lessor)	-	-	259	259
Other Fees and Charges	2,482	37,200	37,200	37,200
Donations	1,806	7,000	13,000	13,000
Total Revenue	\$ 7,432	\$ 46,831	\$ 53,441	\$ 53,441
Expenditures / Appropriations				
Salaries and Wages	504,688	494,400	501,914	501,914
Salary Savings	-	(35,530)	(34,564)	(34,564)
Extra Help	-	27,482	29,060	29,060
Overtime and Call Back	388	500	500	500
Cafeteria Plans (Non-PERS)	24,282	25,309	25,760	25,760
Retirement	162,508	187,699	196,684	196,684
Payroll Tax	39,118	37,822	38,396	38,396
Other Postemployment Benefits (OPEB)	44,587	30,030	21,470	21,470
401 (k) Employer Match	-	751	750	750
Employee Group Insurance	86,550	103,106	88,948	88,948
Workers Comp Insurance	1,953	1,840	2,942	2,942
Clothing and Personal	54	200	200	200
Communication Services Expense	15,589	18,541	19,501	19,501
Food	373	-	600	600
Janitorial Supplies	59	-	-	-
Insurance	11,099	3,774	4,234	4,234
Maintenance	540	-	-	-
Maintenance - Building	274,780	316,569	279,527	279,527
Materials - Buildings & Improvements	1,654	10,700	11,700	11,700
Professional / Membership Dues	-	1,000	1,000	1,000
Misc Expense	1,077	9,000	8,400	8,400
Printing	12,117	5,799	8,289	8,289
Other Supplies	575	25,037	25,020	25,020
Postage	2,521	2,102	2,169	2,169
Professional and Special Services - General	5,237	9,000	10,068	10,068
Professional and Special Services - Technical, Engineering and Environmental	2,119	-	-	-
Professional and Special Services - County	-	-	2,307	2,307
Professional and Special Services - Information Technology	74,473	80,870	86,133	86,133
Rents and Leases - Buildings & Improvements	17,648	17,145	18,500	18,500
Employee Benefits Systems	6,985	8,506	8,514	8,514
Signing & Safety Material	1,367	-	-	-
Small Equipment	723	300	300	300
Advertising	-	5,000	6,000	6,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Special Department Expense	1,913	-	-	-
Transportation and Travel	699	6,126	6,126	6,126
Utilities	136,221	113,104	91,080	91,080
Transfer Out A-87 Costs	37,894	218,719	309,200	309,200
Intrafund Transfers / Services Out	87,272	160,000	160,000	160,000
Total Expenditures / Appropriations	\$ 1,557,060	\$ 1,884,901	\$ 1,930,728	\$ 1,930,728
Total	\$ (1,549,628)	\$ (1,838,070)	\$ (1,877,287)	\$ (1,877,287)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC12017 Real Estate Services

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	122	-	-	-
Rents and Concessions	182,397	211,128	215,000	215,000
Facilities Services	32,276	36,000	25,000	25,000
Total Revenue	\$ 214,796	\$ 247,128	\$ 240,000	\$ 240,000
Expenditures / Appropriations				
Salaries and Wages	502,215	703,326	721,889	721,889
Salary Savings	-	(46,951)	(47,016)	(47,016)
Employee Paid Sick Leave	5,811	-	-	-
Extra Help	-	5,000	5,000	5,000
Overtime and Call Back	241	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	26,361	38,653	39,389	39,389
Retirement	154,493	250,627	266,146	266,146
Payroll Tax	39,844	53,804	55,225	55,225
Other Postemployment Benefits (OPEB)	37,450	34,320	24,536	24,536
401 (k) Employer Match	684	750	750	750
Employee Group Insurance	60,046	86,786	81,198	81,198
Workers Comp Insurance	2,038	2,882	3,677	3,677
Communication Services Expense	3,987	5,200	5,200	5,200
Refuse Disposal	-	12,000	12,000	12,000
Insurance	6,846	4,642	6,156	6,156
Parts	102	-	-	-
Maintenance - Building	211,335	252,510	24,466	24,466
Professional / Membership Dues	305	900	900	900
Printing	3,027	2,135	2,183	2,183
Other Supplies	230	3,053	3,053	3,053
Postage	2,089	1,885	57	57
Professional and Special Services - General	38,656	89,254	94,000	94,000
Professional and Special Services - Technical, Engineering and Environmental	1,182	-	-	-
Professional and Special Services - County	1,483	-	150,505	150,505
Professional and Special Services - Information Technology	173,754	74,687	89,035	89,035
Rents and Leases - Equipment	1,094	1,200	1,200	1,200
Rents and Leases - Buildings & Improvements	-	4,422	-	-
Employee Benefits Systems	8,111	9,722	9,597	9,597
PC Acquisition	2,827	-	-	-
Advertising	691	1,000	1,000	1,000
Special Department Expense	526	55,000	55,000	55,000
Training / Education	1,049	6,900	6,900	6,900
Transportation and Travel	1,697	2,500	2,500	2,500

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Utilities	106,602	146,611	7,971	7,971
Support and Care of Persons	93,377	95,000	95,000	95,000
Taxes and Assessments	19,809	19,800	23,100	23,100
Transfer Out A-87 Costs	453,161	126,904	120,317	120,317
Intrafund Transfers / Services Out	541,178	525,000	495,000	495,000
Intrafund Transfers / Services In (Contra Expense)	(171,469)	(94,000)	(45,000)	(45,000)
Total Expenditures / Appropriations	\$ 2,330,831	\$ 2,480,522	\$ 2,315,934	\$ 2,315,934
Total	\$ (2,116,035)	\$ (2,233,394)	\$ (2,075,934)	\$ (2,075,934)

County of Placer
Operation of Internal Service Fund
Proprietary Funds
Fiscal Year 2022-23

Fund: Building Maintenance Fund
Cost Center: CC12004 Building Maintenance

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	13,121	10,000	8,466	8,466
Rents and Concessions	(195,008)	218,000	300,000	300,000
Aid from Other Agencies	272,376	210,000	250,000	250,000
Facilities Services	18,939,707	19,517,458	22,042,828	22,042,828
Other Fees and Charges	83,307	82,000	83,000	83,000
Sales of Electricity	-	-	3,132	3,132
Miscellaneous	3,966	-	-	-
Contributions from General Fund	445,978	106,311	-	-
Contributions from Other Funds	15,573	-	-	-
Total Revenue	\$ 19,579,021	\$ 20,143,769	\$ 22,687,426	\$ 22,687,426
Expenditures / Appropriations				
Salaries and Wages	2,068,856	2,541,235	2,534,705	2,534,705
Salary Savings	-	(180,196)	(179,724)	(179,724)
Employee Paid Sick Leave	39,853	-	-	-
Extra Help	-	22,000	22,000	22,000
Overtime and Call Back	55,038	80,000	80,000	80,000
Cafeteria Plans (Non-PERS)	109,210	147,451	146,666	146,666
Uniform Allowance	7,263	8,101	8,701	8,701
Taxable Meal Reimbursements	-	100	100	100
Retirement	625,603	923,418	953,330	953,330
Payroll Tax	162,015	195,024	194,570	194,570
Other Postemployment Benefits (OPEB)	181,623	154,440	110,412	110,412
401 (k) Employer Match	326	750	750	750
Employee Group Insurance	433,058	543,532	524,126	524,126
Workers Comp Insurance	127,556	142,180	252,562	252,562
Pesticides	260	-	-	-
Clothing and Personal	153	2,500	-	-
Communication Services Expense	52,580	75,000	65,000	65,000
Janitorial Supplies	106,002	400,000	275,000	275,000
Refuse Disposal	76,285	285,000	80,000	80,000
Insurance	21,049	63,297	60,123	60,123
Parts	8,890	2,000	8,500	8,500
Maintenance	23,490	118,000	188,000	188,000
Maintenance - Building	-	-	348,469	348,469
Fuels & Lubricants	3,877	8,000	2,500	2,500
Materials - Buildings & Improvements	560,890	600,000	693,000	693,000
Maintenance - Janitorial	2,762,272	2,650,000	3,180,000	3,180,000
Services	18,328	10,000	-	-
Professional / Membership Dues	1,797	1,200	2,000	2,000
Misc Expense	22,034	-	-	-
Printing	8,247	15,193	13,381	13,381

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Other Supplies	15,105	5,048	5,013	5,013
Postage	1,918	1,792	32	32
Professional and Special Services - General	547,203	332,000	192,000	192,000
Professional and Special Services - Legal	5,429	25,000	5,000	5,000
Professional and Special Services - Technical, Engineering and Environmental	3,003,771	1,702,740	3,607,000	3,607,000
Professional and Special Services - County	1,115,324	1,512,200	1,532,923	1,532,923
Professional and Special Services - Information Technology	261,858	337,702	325,106	325,106
Rents and Leases - Equipment	28,415	20,000	44,500	44,500
Small Tools & Instruments	1,898	-	-	-
Employee Benefits Systems	35,590	42,978	39,703	39,703
PC Acquisition	1,139	22,000	5,000	5,000
Signing & Safety Material	12,502	10,000	20,000	20,000
Small Equipment	1,397	-	-	-
Special Department Expense	7,345	25,000	9,500	9,500
Landfill Dump Fee	713	600	500	500
Training / Education	4,393	-	10,000	10,000
Transportation and Travel	479,185	437,436	468,744	468,744
Utilities	4,900,303	5,000,000	5,482,387	5,482,387
Operating Materials	41,966	7,000	25,000	25,000
Taxes and Assessments	1,187	5,000	6,400	6,400
Transfer Out A-87 Costs	1,480,322	1,240,700	1,290,806	1,290,806
Equipment	28,018	-	-	-
Contrib Auto Working Capital	-	80,000	-	-
Intrafund Transfers / Services Out	377	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(1,312)	(468,000)	-	-
Cost Allocation	(339,039)	-	(200,000)	(200,000)
Total Expenditures / Appropriations	\$ 19,111,565	\$ 19,147,421	\$ 22,433,785	\$ 22,433,785
Total	\$ 467,456	\$ 996,348	\$ 253,641	\$ 253,641

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Capital Projects Fund
Cost Center: CC12018 Facilities Capital Projects

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	122,731	139,000	139,434	139,434
State Aid - Construction	-	-	32,500,000	32,500,000
Aid from Other Agencies	244,239	-	-	-
Facilities Services	221,604	-	-	-
Contributions from General Fund	6,223,195	15,023,809	5,030,000	5,030,000
Contributions from Other Funds	6,967,580	14,998,883	62,212,021	62,212,021
Operating Transfers In-Capital Improvements	175,000	3,681,308	335,000	335,000
Operating Transfers In	(98,532)	-	510,000	510,000
Total Revenue	\$ 13,855,817	\$ 33,843,000	\$ 100,726,455	\$ 100,726,455
Expenditures / Appropriations				
Salaries and Wages	588,258	-	-	-
Overtime and Call Back	15,178	-	-	-
Cafeteria Plans (Non-PERS)	32,544	-	-	-
Uniform Allowance	488	-	-	-
Retirement	182,104	-	-	-
Payroll Tax	46,514	-	-	-
Other Postemployment Benefits (OPEB)	35,656	-	-	-
401 (k) Employer Match	314	-	-	-
Employee Group Insurance	103,764	-	-	-
Workers Comp Insurance	4,517	-	-	-
Communication Services Expense	73,908	-	-	-
Parts	475	-	-	-
Maintenance	7,082	-	-	-
Materials - Buildings & Improvements	167,975	-	-	-
Maintenance - Janitorial	2,551	-	-	-
Services	18,322	-	-	-
Misc Expense	19,290	-	-	-
Other Supplies	1,529	-	-	-
Professional and Special Services - General	5,712,143	-	-	-
Professional and Special Services - Technical, Engineering and Environmental	7,363,589	42,993,853	136,564,898	136,564,898
Professional and Special Services - County	53,949	-	-	-
Professional and Special Services - Information Technology	36,646	-	-	-
Short-Term Rents and Leases - Equipment	6,816	-	-	-
PC Acquisition	4,257	-	-	-
Signing & Safety Material	1,433	-	-	-
Small Equipment	58,491	-	-	-
Advertising	4,638	-	-	-
Special Department Expense	183,224	-	-	-
Landfill Dump Fee	36	-	-	-
Transportation and Travel	698	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Utilities	1,580	-	-	-
Operating Materials	189	-	-	-
Contributions to Other Funds	139,434	139,000	139,434	139,434
Intrafund Transfers / Services Out	93,860	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(358,435)	-	-	-
Cost Allocation	1,430,614	-	-	-
Total Expenditures / Appropriations	\$ 16,033,628	\$ 43,132,853	\$ 136,704,332	\$ 136,704,332
Total	\$ (2,177,812)	\$ (9,289,853)	\$ (35,977,877)	\$ (35,977,877)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: HHS - SPR Operating Fund
Cost Center: CC14001 Adult System of Care

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Vehicle Code Fines	87,150	218,938	134,058	134,058
2011 Realignment BASE	6,849,737	10,118,520	9,896,097	9,896,097
Federal Aid - Medi-Cal	10,340,889	8,534,684	9,794,846	9,794,846
Federal Aid - CWS Title XIX	3,704,783	4,043,211	4,150,076	4,150,076
Federal Aid - Drug Medi-Cal Revenue	3,836,755	7,585,900	7,143,658	7,143,658
Federal Aid - Other Programs	1,029,020	1,581,214	2,095,189	2,095,189
State Public Assistance Prog State Welfare Title XX Social Services	1,560,761	2,260,475	2,446,274	2,446,274
State Aid - Mental Health	9,688,685	9,472,595	13,751,041	13,751,041
State Aid - Drug	341,029	523,184	643,800	643,800
State Aid - Other Programs	5,828,550	3,724,938	5,788,654	5,788,654
State Aid - Sales Tax Realignment for Public Safety	1,475,065	1,414,601	1,814,601	1,814,601
1991 Realignment BASE-VLF	80,527	264,212	138,269	138,269
1991 Realignment Base - Sales Tax	5,788,590	4,979,964	5,042,176	5,042,176
Aid from Other Agencies	1,057,055	-	-	-
Aid from Other Cities	40,081	-	-	-
Aid from Other Counties	253,998	255,996	250,185	250,185
Court Fees and Costs	-	5,000	7,645	7,645
Mental Health Services	279,930	160,783	175,276	175,276
Other Fees and Charges	138,701	324,087	172,566	172,566
Miscellaneous	435,276	503,357	3,579,647	3,579,647
Proceeds from Sale of Capital Assets	3,690	-	-	-
Contributions from General Fund	114,151	-	-	-
Contributions from Other Funds	385,186	-	3,030,553	3,030,553
Operating Transfers In	260,668	94,520	1,575,000	1,575,000
Total Revenue	\$ 53,580,277	\$ 56,066,179	\$ 71,629,611	\$ 71,629,611
Expenditures / Appropriations				
Salaries and Wages	12,374,339	12,768,083	14,348,858	14,348,858
Salary Savings	-	(890,181)	(948,481)	(948,481)
Employee Paid Sick Leave	75,519	-	-	-
Extra Help	-	175,000	648,081	648,081
Overtime and Call Back	118,303	124,411	234,000	234,000
Sick Leave Payoff	601	-	-	-
Cafeteria Plans (Non-PERS)	614,350	668,456	755,866	755,866
Uniform Allowance	528	750	-	-
Retirement	3,667,629	4,612,883	5,315,693	5,315,693
Payroll Tax	936,145	967,065	1,132,506	1,132,506
Other Postemployment Benefits (OPEB)	927,065	657,175	541,325	541,325
401 (k) Employer Match	3,382	6,636	7,499	7,499
Employee Group Insurance	2,301,526	2,607,093	3,129,369	3,129,369
Workers Comp Insurance	67,738	72,404	207,161	207,161

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Pesticides	1,800	-	-	-
Communication Services Expense	132,489	149,589	151,498	151,498
Food	-	1,000	-	-
Janitorial Supplies	5,150	3,912	3,817	3,817
Insurance	184,958	186,399	167,794	167,794
Parts	2,367	1,000	1,000	1,000
Maintenance	27,204	13,337	56,100	56,100
Maintenance - Building	604,999	688,824	1,070,268	1,070,268
Materials - Buildings & Improvements	89	-	-	-
Laboratory Supplies	1,093	90,000	40,256	40,256
Drug & Alcohol Testing	110,279	130,000	207,473	207,473
Professional / Membership Dues	45,976	52,685	48,140	48,140
Misc Expense	(3,173)	500	500	500
VS Copy Fees Expense	19	-	-	-
Printing	166,025	198,860	200,140	200,140
Other Supplies	34,159	65,513	59,892	59,892
Postage	76,838	64,156	78,688	78,688
Professional and Special Services - General	1,405,443	1,507,194	2,121,570	2,121,570
Professional and Special Services - Technical, Engineering and Environmental	2,999	95,773	4,680	4,680
Professional and Special Services - County	137,965	106,095	136,971	136,971
Professional and Special Services - Information Technology	3,121,268	3,105,461	3,232,273	3,232,273
Professional and Special Services - Health	39,394,683	32,255,154	41,100,847	41,100,847
Rents and Leases - Equipment	5,916	20,000	20,840	20,840
Short-Term Rents and Leases - Buildings & Improvements	25	-	-	-
Employee Benefits Systems	153,648	188,239	201,648	201,648
PC Acquisition	45,582	17,500	10,000	10,000
Small Equipment	9,637	11,063	11,750	11,750
Advertising	4,428	3,130	2,090	2,090
Special Department Expense	8,810	5,200	6,000	6,000
Tuition Reimbursement	-	1,030	1,030	1,030
Training / Education	50,776	16,895	61,086	61,086
Transportation and Travel	145,088	243,967	285,703	285,703
Utilities	302,387	253,649	305,712	305,712
Operating Materials	19	-	-	-
Support and Care of Persons	3,670,259	1,682,196	1,338,319	1,338,319
Transfer Out A-87 Costs	1,429,890	1,760,097	2,665,029	2,665,029
Buildings & Improvements	-	455,154	-	-
Equipment	105,307	-	-	-
Operating Transfer Out - Capital Improvements	-	-	2,275,000	2,275,000
Intrafund Transfers / Services Out	1,840,179	1,036,425	1,036,821	1,036,821
Intrafund Transfers / Services In (Contra Expense)	(9,878,676)	(569,525)	(490,672)	(490,672)
Cost Allocation	2,819,438	3,471,559	3,974,620	3,974,620
Total Expenditures / Appropriations	\$ 67,252,466	\$ 69,081,806	\$ 85,758,760	\$ 85,758,760
Total	\$ (13,672,189)	\$ (13,015,627)	\$ (14,129,149)	\$ (14,129,149)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: HHS - SPR Operating Fund
Cost Center: CC14007 Children's Systems of Care

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	0	-	-	-
2011 Realignment BASE	11,980,817	14,552,486	16,640,076	16,640,076
Federal Foster Care Administration	586,098	448,000	448,000	448,000
Federal Aid - Medi-Cal	2,099,719	2,734,282	2,195,544	2,195,544
Federal Aid - Child Welfare Services	7,887,748	9,317,048	9,290,392	9,290,392
Federal Aid - CWS Title XIX	2,276,819	1,542,196	2,042,196	2,042,196
Federal Aid - Drug Medi-Cal Revenue	684	-	148,750	148,750
Federal Aid - Other Programs	607,480	1,891,801	1,189,930	1,189,930
State Public Assistance Prog State Welfare Title XX Social Services	2,612,542	1,987,904	2,579,545	2,579,545
State Aid - Mental Health	10,570,059	9,100,082	12,253,173	12,253,173
State Aid - Other Programs	104,855	307,471	764,512	764,512
1991 Realignment STABILIZATION	42,878	69,770	69,770	69,770
1991 Realignment BASE-VLF	115,650	611,957	640,923	640,923
1991 Realignment Base - Sales Tax	3,391,780	5,695,262	4,880,766	4,880,766
Aid from Other Agencies	25,000	-	-	-
Law Enforcement Services	12,483	22,766	1,100	1,100
Other Fees and Charges	1,374	405	82	82
Miscellaneous	(7)	-	-	-
Contributions from Other Funds	31,219	-	2,045,000	2,045,000
Operating Transfers In	292,656	150,000	96,000	96,000
Total Revenue	\$ 42,639,856	\$ 48,431,430	\$ 55,285,759	\$ 55,285,759
Expenditures / Appropriations				
Salaries and Wages	13,026,211	13,347,295	13,307,240	13,307,240
Salary Savings	-	(908,226)	(918,766)	(918,766)
Employee Paid Sick Leave	155,593	-	-	-
Extra Help	-	140,000	338,633	338,633
Overtime and Call Back	732,066	848,000	894,120	894,120
Cafeteria Plans (Non-PERS)	672,089	732,967	731,913	731,913
Retirement	3,995,963	4,806,384	4,979,421	4,979,421
Payroll Tax	1,042,384	1,095,583	1,101,425	1,101,425
Other Postemployment Benefits (OPEB)	970,086	682,109	496,855	496,855
401 (k) Employer Match	4,255	4,500	5,250	5,250
Employee Group Insurance	2,379,347	2,608,247	2,845,869	2,845,869
Workers Comp Insurance	97,280	106,272	144,547	144,547
Communication Services Expense	96,737	100,467	115,000	115,000
Janitorial Supplies	2,072	939	2,500	2,500
Insurance	449,731	860,780	1,060,413	1,060,413
Witness Fees	1,750	-	-	-
Parts	11,463	5,000	5,000	5,000
Maintenance	8,669	1,200	6,866	6,866
Maintenance - Building	338,797	211,094	241,803	241,803
Fuels & Lubricants	99	-	-	-
Laboratory Supplies	3,938	30,000	30,000	30,000

continued

Ledger Account	2020-21	2021-22	2022-23	2022-23
	Actuals	Adopted Budget	Recommended Budget	Adopted Budget
1	2	3	4	5
Drug & Alcohol Testing	140,708	225,000	210,500	210,500
Professional / Membership Dues	30,617	29,329	31,164	31,164
Misc Expense	2,666	5,000	5,000	5,000
Printing	93,152	113,376	85,555	85,555
Other Supplies	23,439	27,335	35,706	35,706
Postage	25,616	27,938	18,638	18,638
Professional and Special Services - General	227,433	815,517	384,000	384,000
Professional and Special Services - Legal	46	14,138	5,000	5,000
Professional and Special Services - Technical, Engineering and Environmental	125	-	-	-
Professional and Special Services - County	46,136	91,184	63,241	63,241
Professional and Special Services - Information Technology	2,240,010	2,894,671	3,074,450	3,074,450
Professional and Special Services - Health	14,068,357	17,067,982	22,581,644	22,581,644
Rents and Leases - Equipment	1,028	5,000	5,000	5,000
Rents and Leases - Buildings & Improvements	421,775	429,179	11,500	11,500
Small Tools & Instruments	64	-	-	-
Employee Benefits Systems	157,214	191,712	192,430	192,430
PC Acquisition	111	7,500	7,500	7,500
Small Equipment	547	2,500	1,875	1,875
Advertising	285	2,090	2,090	2,090
Special Department Expense	4,048	14,000	14,000	14,000
Training / Education	23,334	110,500	114,360	114,360
Transportation and Travel	257,807	688,768	428,306	428,306
Utilities	114,034	86,787	87,526	87,526
Support and Care of Persons	1,053,748	1,375,578	1,777,980	1,777,980
Lease Principal (Right to Use)	-	-	489,060	489,060
Lease Interest (Right to Use)	-	-	4,940	4,940
Transfer Out A-87 Costs	854,956	1,619,031	2,203,718	2,203,718
Operating Transfer Out - Capital Improvements	-	-	800,000	800,000
Intrafund Transfers / Services Out	1,933,058	2,586,875	2,641,364	2,641,364
Intrafund Transfers / Services In (Contra Expense)	(166,161)	-	(220,015)	(220,015)
Cost Allocation	1,662,851	2,511,744	2,681,068	2,681,068
Total Expenditures / Appropriations	\$ 47,205,535	\$ 55,615,345	\$ 63,125,689	\$ 63,125,689
Total	\$ (4,565,679)	\$ (7,183,915)	\$ (7,839,930)	\$ (7,839,930)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: HHS - SPR Operating Fund
Cost Center: CC14011 Public Health

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Licenses and Permits	13,815	12,000	24,300	24,300
Forfeitures and Penalties	1,439	-	-	-
Federal Aid - Medi-Cal	(89,378)	-	-	-
Federal Aid - CWS Title XIX	-	207,799	125,485	125,485
Federal Aid - WIC Admin	1,100,664	1,140,000	1,236,327	1,236,327
Federal Aid - Aid for EPSDT	194,204	332,612	141,363	141,363
Federal Aid - Drug Medi-Cal Revenue	328,943	316,262	316,262	316,262
Federal Aid - Other Programs	1,487,498	1,471,000	1,888,405	1,888,405
State Health Administration	807,568	-	6,214,883	6,214,883
State Aid - California Children Services	45,879	7,500	71,277	71,277
State Aid - California Children Services Medical	558,358	691,000	517,417	517,417
State Aid - Mental Health Other	3,343	347,000	18,000	18,000
State Aid - AIDS Grant	(25,000)	-	-	-
State Aid - Mental Health	-	190,852	-	-
State Aid - Other Programs	5,211,760	4,275,781	3,166,172	3,166,172
1991 Realignment BASE-VLF	1,812,090	1,678,984	1,517,824	1,517,824
1991 Realignment Base - Sales Tax	1,459,430	1,486,736	1,260,787	1,260,787
Aid from Other Agencies	-	-	30,000	30,000
Recording Fees	319,965	260,000	260,000	260,000
Health Fees	1,907	1,800	1,360	1,360
Other Fees and Charges	-	-	195	195
Miscellaneous	76,311	4,050,692	-	-
Contributions from General Fund	2,914,605	-	-	-
Contributions from Other Funds	4,389,522	-	-	-
Operating Transfers In	5,126,467	-	-	-
Total Revenue	\$ 25,739,390	\$ 16,470,018	\$ 16,790,057	\$ 16,790,057
Expenditures / Appropriations				
Salaries and Wages	8,598,882	6,841,266	6,161,625	6,161,625
Salary Savings	-	(499,526)	(412,881)	(412,881)
Employee Paid Sick Leave	93,446	-	-	-
Extra Help	-	296,236	1,517,186	1,517,186
Overtime and Call Back	298,469	-	15,775	15,775
Cafeteria Plans (Non-PERS)	331,562	377,692	346,222	346,222
Uniform Allowance	5	-	-	-
Retirement	2,050,874	2,493,161	2,310,958	2,310,958
Payroll Tax	658,615	536,569	585,158	585,158
Other Postemployment Benefits (OPEB)	463,062	350,207	221,256	221,256
401 (k) Employer Match	2,874	3,751	3,000	3,000
Employee Group Insurance	1,122,549	1,418,162	1,244,921	1,244,921
Workers Comp Insurance	116,095	99,850	128,050	128,050
Clothing and Personal	699	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Communication Services Expense	126,992	101,350	48,091	48,091
Food	945,110	520	400	400
Janitorial Supplies	10,847	400	5,530	5,530
Refuse Disposal	5,818	-	-	-
Insurance	81,547	85,000	73,629	73,629
Parts	82,684	3,200	1,550	1,550
Maintenance	68,065	51,700	7,300	7,300
Maintenance - Building	252,275	354,305	384,224	384,224
Fuels & Lubricants	75	-	-	-
Maintenance - Janitorial	19,716	800	-	-
Campus Services - PCGC	-	650	-	-
Laboratory Supplies	38,573	1,200	58,200	58,200
Professional / Membership Dues	30,122	38,700	108,350	108,350
Misc Expense	70	350	-	-
Printing	78,755	93,305	92,083	92,083
Other Supplies	88,303	43,406	64,518	64,518
Postage	50,544	46,400	16,900	16,900
Professional and Special Services - General	805,084	191,000	468,034	468,034
Professional and Special Services - Technical, Engineering and Environmental	8,583	6,500	1,000	1,000
Professional and Special Services - County	33,141	6,600	23,362	23,362
Professional and Special Services - Information Technology	996,542	1,423,054	1,581,496	1,581,496
Professional and Special Services - Health	3,461,536	941,200	642,653	642,653
Short-Term Rents and Leases - Equipment	7,341	-	-	-
Rents and Leases - Buildings & Improvements	144,158	26,996	343,268	343,268
Small Tools & Instruments	2,365	-	-	-
Employee Benefits Systems	83,625	101,441	80,998	80,998
PC Acquisition	55,719	27,000	146,000	146,000
Special Contributions	592,223	-	-	-
Signing & Safety Material	1,763	-	-	-
Small Equipment	22,908	250	250	250
Advertising	53,870	15,350	59,042	59,042
Special Department Expense	17,029	4,000	8,000	8,000
Tuition Reimbursement	75	-	-	-
Training / Education	5,549	5,975	23,800	23,800
Transportation and Travel	93,961	185,300	204,015	204,015
Utilities	126,090	123,260	122,554	122,554
Support and Care of Persons	2,170,431	221,000	69,000	69,000
Transfer Out A-87 Costs	498,740	449,085	796,206	796,206
Equipment	24,846	-	-	-
Operating Transfer Out	1,347,208	-	-	-
Operating Transfer Out - Capital Improvements	-	1,500,000	-	-
Intra Fund Services	-	9,000	-	-
Intrafund Transfers / Services Out	125,821	20,000	60,000	60,000
Intrafund Transfers / Services In (Contra Expense)	(182,687)	(90,000)	(172,970)	(172,970)
Cost Allocation	2,985,249	1,477,213	1,458,782	1,458,782
Total Expenditures / Appropriations	\$ 29,097,798	\$ 19,382,878	\$ 18,897,535	\$ 18,897,535
Total	\$ (3,358,408)	\$ (2,912,860)	\$ (2,107,478)	\$ (2,107,478)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: HHS - SPR Operating Fund
Cost Center: CC14014 HHS - Administration

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Forfeitures and Penalties	7,089	15,000	7,100	7,100
Federal Aid - Other Programs	5,128,176	-	-	-
State Aid - Other Programs	15	2,693,059	2,671,631	2,671,631
Institutional Care and Services	5,969	-	-	-
Other Fees and Charges	152,812	177,094	155,860	155,860
Contributions from General Fund	40,817,268	44,315,127	44,315,127	44,315,127
Contributions from Other Funds	108,507	-	-	-
Operating Transfers In	-	13,500	-	-
Total Revenue	\$ 46,219,836	\$ 47,213,780	\$ 47,149,718	\$ 47,149,718
Expenditures / Appropriations				
Salaries and Wages	4,813,945	5,838,601	5,861,844	5,861,844
Salary Savings	-	(343,588)	(395,421)	(395,421)
Employee Paid Sick Leave	130,063	-	-	-
Extra Help	-	261,439	222,747	222,747
Overtime and Call Back	117,261	90,000	90,000	90,000
Cafeteria Plans (Non-PERS)	217,249	266,634	272,560	272,560
Retirement	1,483,520	2,094,316	2,198,931	2,198,931
Payroll Tax	364,796	444,737	453,902	453,902
Other Postemployment Benefits (OPEB)	365,261	286,259	211,624	211,624
401 (k) Employer Match	7,676	11,365	11,250	11,250
Employee Group Insurance	845,182	1,005,756	1,157,840	1,157,840
Workers Comp Insurance	36,703	39,650	49,911	49,911
Communication Services Expense	19,535	39,600	47,668	47,668
Food	6,527	14,000	17,000	17,000
Janitorial Supplies	188	750	750	750
Insurance	89,814	108,882	123,582	123,582
Parts	5,799	1,000	1,100	1,100
Maintenance	6,399	6,500	1,600	1,600
Maintenance - Building	147,627	215,860	340,155	340,155
Professional / Membership Dues	2,021	15,000	15,570	15,570
Misc Expense	2,475	-	1,000	1,000
Printing	24,001	37,199	30,688	30,688
Other Supplies	9,474	34,910	12,264	12,264
Postage	7,966	12,500	5,995	5,995
Professional and Special Services - General	181,470	447,086	428,336	428,336
Professional and Special Services - County	4,193	4,842	8,743	8,743
Professional and Special Services - Information Technology	720,083	789,262	857,922	857,922
Professional and Special Services - Health	5,469	12,287,513	1,362,518	1,362,518
Subaward Services	5,128,074	-	-	-
Rents and Leases - Buildings & Improvements	5,798	18,800	12,360	12,360
Employee Benefits Systems	93,435	106,747	121,513	121,513

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
PC Acquisition	10,194	6,500	6,500	6,500
Small Equipment	69	1,500	1,500	1,500
Advertising	831	1,500	1,650	1,650
Special Department Expense	4,268	13,675	59,850	59,850
Employee Engagement Expenses	-	-	2,000	2,000
Training / Education	5,588	51,864	49,598	49,598
Transportation and Travel	135	46,000	19,000	19,000
Utilities	74,382	86,335	113,537	113,537
Transfer Out A-87 Costs	261,521	481,867	607,614	607,614
Intrafund Transfers / Services Out	119,210	98,500	846,041	846,041
Intrafund Transfers / Services In (Contra Expense)	(39,776)	(10,202,454)	-	-
Cost Allocation	(9,870,975)	(11,390,406)	(12,162,055)	(12,162,055)
Total Expenditures / Appropriations	\$ 5,407,454	\$ 3,330,501	\$ 3,069,187	\$ 3,069,187
Total	\$ 40,812,382	\$ 43,883,279	\$ 44,080,531	\$ 44,080,531

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: HHS - SPR Operating Fund
Cost Center: CC14026 Environmental Health

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Pass-Through Property Taxes	616	-	-	-
Business Licenses	33,745	34,292	35,000	35,000
Food Establishment Permits	1,888,354	1,956,785	1,996,905	1,996,905
Other Construction Permits	558,371	485,244	495,185	495,185
Road and Privilege Permit	-	52	-	-
Other Licenses and Permits	1,741,114	1,400,490	1,848,730	1,848,730
State Public Assistance Prog Waste Tires	72,891	111,469	207,260	207,260
State Aid - Mental Health Other	34,360	82,505	75,305	75,305
State Aid - Solid Waste Enforcement	26,100	23,775	23,775	23,775
State Aid - Other Programs	12,962	-	77,639	77,639
Aid from Other Counties	-	125,000	125,000	125,000
Planning and Engineering Services	240,097	218,425	222,950	222,950
Planning - At Cost Projects Fees	14,132	11,000	11,250	11,250
Health Fees	530,750	478,408	487,550	487,550
Sanitation Services - Other	108,442	109,250	104,750	104,750
Other Fees and Charges	100,055	95,006	25	25
Miscellaneous	17,667	5,531	5,150	5,150
Total Revenue	\$ 5,379,655	\$ 5,137,232	\$ 5,716,474	\$ 5,716,474
Expenditures / Appropriations				
Salaries and Wages	2,726,092	2,971,580	3,109,305	3,109,305
Salary Savings	-	(205,393)	(208,062)	(208,062)
Extra Help	-	-	5,955	5,955
Overtime and Call Back	5,222	40,000	40,000	40,000
Cafeteria Plans (Non-PERS)	146,114	167,530	175,503	175,503
Uniform Allowance	30,104	22,294	37,515	37,515
Retirement	846,885	1,080,688	1,169,404	1,169,404
Payroll Tax	214,793	233,576	243,858	243,858
Other Postemployment Benefits (OPEB)	194,000	144,230	106,578	106,578
401 (k) Employer Match	756	1,425	1,499	1,499
Employee Group Insurance	467,229	554,921	608,577	608,577
Workers Comp Insurance	64,175	65,451	115,131	115,131
Clothing and Personal	1,103	-	820	820
Communication Services Expense	38,548	51,696	39,270	39,270
Janitorial Supplies	82	-	1,000	1,000
Insurance	33,074	30,784	33,167	33,167
Parts	59	2,000	2,000	2,000
Auto	-	1,500	1,500	1,500

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Maintenance	730	1,200	1,200	1,200
Maintenance - Building	87,956	103,069	114,147	114,147
Professional / Membership Dues	6,765	11,625	12,525	12,525
Printing	21,233	29,504	29,794	29,794
Other Supplies	6,685	28,507	28,584	28,584
Postage	14,129	17,257	21,473	21,473
Professional and Special Services - General	56,936	68,863	120,600	120,600
Professional and Special Services - Technical, Engineering and Environmental	-	-	50,000	50,000
Professional and Special Services - County	354	1,500	4,592	4,592
Professional and Special Services - Information Technology	521,079	528,371	517,230	517,230
Professional and Special Services - Health	744	1,000	2,400	2,400
Small Tools & Instruments	2,135	3,100	3,100	3,100
Employee Benefits Systems	33,091	40,855	41,083	41,083
PC Acquisition	-	2,000	-	-
Small Equipment	20,327	1,200	1,250	1,250
Advertising	28	300	300	300
Special Department Expense	55	5,000	5,000	5,000
Safety Clothing - Other Agency	-	500	500	500
Training / Education	5,935	7,500	8,000	8,000
Transportation and Travel	211,585	288,200	294,441	294,441
Utilities	43,962	37,455	37,190	37,190
Support and Care of Persons	680	-	-	-
Federal Economic Support	567,000	-	-	-
Transfer Out A-87 Costs	291,531	300,863	261,927	261,927
Equipment	35,000	-	-	-
Intrafund Transfers / Services Out	39,263	16,663	16,663	16,663
Intrafund Transfers / Services In (Contra Expense)	(7,364)	-	-	-
Cost Allocation	(121,790)	670,478	698,220	698,220
Total Expenditures / Appropriations	\$ 6,606,286	\$ 7,327,292	\$ 7,753,239	\$ 7,753,239
Total	\$ (1,226,631)	\$ (2,190,060)	\$ (2,036,765)	\$ (2,036,765)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: HHS - SPR Operating Fund
Cost Center: CC14030 Animal Service

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Animal Licenses	222,003	226,000	226,000	226,000
Business Licenses	3,230	6,100	3,200	3,200
Investment Income	0	-	-	-
Aid from Other Cities	674,834	626,963	661,048	661,048
Aid from Other Counties	(0)	-	-	-
Humane Services	160,716	140,500	123,000	123,000
Law Enforcement Services	150	-	-	-
Other Fees and Charges	13,227	19,045	13,500	13,500
Donations	22,151	5,000	5,000	5,000
Miscellaneous	12,285	13,571	14,500	14,500
Contributions from General Fund	15,180	-	-	-
Contributions from Other Funds	70,496	-	-	-
Operating Transfers In	-	45,000	49,000	49,000
Total Revenue	\$ 1,194,271	\$ 1,082,179	\$ 1,095,248	\$ 1,095,248
Expenditures / Appropriations				
Salaries and Wages	1,324,930	1,330,430	1,340,556	1,340,556
Salary Savings	-	(95,454)	(92,885)	(92,885)
Employee Paid Sick Leave	21,076	-	-	-
Extra Help	-	178,500	225,000	225,000
Overtime and Call Back	85,137	85,000	85,000	85,000
Cafeteria Plans (Non-PERS)	61,508	69,699	70,134	70,134
Uniform Allowance	19,094	16,712	20,312	20,312
Retirement	362,281	476,575	494,974	494,974
Payroll Tax	107,708	123,047	127,662	127,662
Other Postemployment Benefits (OPEB)	121,446	87,430	62,874	62,874
401 (k) Employer Match	-	1,575	1,500	1,500
Employee Group Insurance	310,120	358,919	352,361	352,361
Workers Comp Insurance	44,687	43,905	54,580	54,580
Clothing and Personal	-	1,000	1,000	1,000
Communication Services Expense	49,064	54,681	55,080	55,080
Janitorial Supplies	7,651	14,500	14,500	14,500
Insurance	36,276	37,745	37,073	37,073
Parts	1,128	2,259	2,300	2,300
Maintenance	5,436	17,500	17,500	17,500
Maintenance - Building	323,174	370,391	328,172	328,172
Materials - Buildings & Improvements	980	-	-	-
Laboratory Supplies	40,997	63,000	63,000	63,000
Professional / Membership Dues	2,530	3,150	3,300	3,300
Misc Expense	2,202	2,300	2,300	2,300
Printing	11,817	19,865	18,308	18,308
Other Supplies	79,692	134,500	135,054	135,054

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Postage	14,994	18,195	18,089	18,089
Professional and Special Services - General	107,108	123,160	115,760	115,760
Professional and Special Services - Legal	-	5,000	5,000	5,000
Professional and Special Services - Technical, Engineering and Environmental	27,356	79,834	32,866	32,866
Professional and Special Services - County	-	-	2,624	2,624
Professional and Special Services - Information Technology	321,897	40,249	338,626	338,626
Professional and Special Services - Health	194,241	246,821	255,000	255,000
Rents and Leases - Buildings & Improvements	3,309	4,000	4,200	4,200
Small Tools & Instruments	121	700	700	700
Employee Benefits Systems	20,214	24,613	24,073	24,073
PC Acquisition	-	2,000	2,000	2,000
Animal License Services	3,960	4,200	4,200	4,200
Signing & Safety Material	611	-	-	-
Small Equipment	2,010	-	2,500	2,500
Advertising	385	7,700	7,900	7,900
Special Department Expense	-	1,000	1,000	1,000
Safety Clothing - Other Agency	-	5,000	5,000	5,000
Inventory Purchases	5,267	6,500	12,000	12,000
Training / Education	3,440	5,200	5,200	5,200
Transportation and Travel	275,287	307,378	289,702	289,702
Utilities	161,526	134,601	106,852	106,852
Transfer Out A-87 Costs	773,841	725,312	613,780	613,780
Equipment	70,654	41,000	90,000	90,000
Intrafund Transfers / Services Out	55,673	10,000	9,113	9,113
Intrafund Transfers / Services In (Contra Expense)	(49,135)	(37,000)	(37,000)	(37,000)
Cost Allocation	281,776	616,592	334,140	334,140
Total Expenditures / Appropriations	\$ 5,293,468	\$ 5,769,284	\$ 5,662,980	\$ 5,662,980
Total	\$ (4,099,197)	\$ (4,687,105)	\$ (4,567,732)	\$ (4,567,732)

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

Fund: Employee Benefits Fund
Cost Center: CC17001 Operations and Infrastructure

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	(4,005)	10,000	-	-
Personnel Services	4,597,227	5,151,511	5,013,109	5,013,109
Other Fees and Charges	276,392	301,148	258,072	258,072
Contribution - Retiree Insurance Reimbursement Program	2,091,847	1,524,655	1,524,655	1,524,655
Insurance - Other	300	300	300	300
Miscellaneous	370	-	-	-
Contributions from General Fund	-	29,530	36,917	36,917
Total Revenue	\$ 6,962,131	\$ 7,017,144	\$ 6,833,053	\$ 6,833,053
Expenditures / Appropriations				
Salaries and Wages	1,884,427	1,532,196	1,469,637	1,469,637
Salary Savings	-	(128,939)	(92,154)	(92,154)
Employee Paid Sick Leave	1,727,542	1,655,628	1,700,000	1,700,000
Overtime and Call Back	493	-	-	-
Cafeteria Plans (Non-PERS)	68,558	69,453	65,271	65,271
Retirement	997,340	963,827	984,966	984,966
Payroll Tax	142,264	115,633	109,647	109,647
Other Postemployment Benefits (OPEB)	136,863	73,531	48,915	48,915
401 (k) Employer Match	14,511	3,750	6,474	6,474
Employee Group Insurance	351,214	247,467	252,727	252,727
Retiree Dental Insurance	1,164,200	1,190,400	1,231,200	1,231,200
Workers Comp Insurance	6,360	5,032	6,241	6,241
Communication Services Expense	3,181	6,000	6,000	6,000
Food	-	3,000	3,000	3,000
Insurance	20,972	23,439	24,952	24,952
Parts	115	1,559	1,740	1,740
Maintenance	188	60,677	60,932	60,932
Maintenance - Building	35,716	-	-	-
Drug & Alcohol Testing	82	200	200	200
Professional / Membership Dues	2,289	2,978	3,259	3,259
Printing	16,796	14,769	5,000	5,000
Other Supplies	12,830	53,855	42,401	42,401
Postage	4,582	7,960	6,000	6,000
Supplier Refund Clearing Account	(19)	-	-	-
Professional and Special Services - General	134,721	234,649	263,730	263,730
Professional and Special Services - Legal	-	4,000	4,000	4,000
Professional and Special Services - County	1,127	15,477	15,000	15,000
Professional and Special Services - Information Technology	150,373	161,815	113,197	113,197
Professional and Special Services - Health	(5,505)	-	-	-
PC Acquisition	-	11,761	-	-
Special Department Expense	159	776	786	786
FSA Expenses	269,405	301,148	258,072	258,072

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
FSA Admin Fee	5,904	7,200	7,200	7,200
Training / Education	6,487	7,744	17,224	17,224
Transportation and Travel	-	10,013	16,822	16,822
Utilities	17,851	-	-	-
Transfer Out A-87 Costs	188,793	176,862	196,291	196,291
Total Expenditures / Appropriations	\$ 7,359,820	\$ 6,833,860	\$ 6,828,730	\$ 6,828,730
Total	\$ (397,689)	\$ 183,284	\$ 4,323	\$ 4,323

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10017 Contingencies

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Taxes - Current Secured Property	135,654,868	144,505,682	152,209,824	152,209,824
Taxes - Property Tax In-Lieu of Vehicle License Fee	45,573,953	47,366,000	51,173,330	51,173,330
Taxes - Railroad Unitary Property	120,932	110,000	131,737	131,737
Taxes - Unitary and Op Non-Unitary Property	3,620,838	3,677,000	3,803,869	3,803,869
Taxes - Current Unsecured Property	2,985,591	3,277,554	3,024,545	3,024,545
Taxes - Delinquent Secured Property	(8,327)	(125,000)	(125,000)	(125,000)
Taxes - Delinquent Unsecured Property	22,114	35,000	22,100	22,100
Taxes - Current Supplemental Property	4,193,824	3,000,000	3,000,000	3,000,000
Taxes - Delinquent Supplemental Property	4,030	-	-	-
Sales and Use Taxes	27,691,701	25,468,269	28,245,535	28,245,535
Residual Property Taxes	4,789,519	4,948,500	5,195,325	5,195,325
Pass-Through Property Taxes	4,246,538	4,376,500	4,595,325	4,595,325
Other Taxes	197,129	216,000	216,000	216,000
Hotel / Motel Tax	9,012,918	8,000,000	10,406,041	10,406,041
Franchises	2,331,103	2,400,000	2,400,000	2,400,000
Penalties and Costs on Delinquent Taxes	6,875,967	3,500,000	3,500,000	3,500,000
Fair Market Value Adjustment	3,524,637	-	-	-
Investment Income	1,179,778	3,000,000	2,259,000	2,259,000
Federal Aid - Other Programs	887,160	879,755	887,160	887,160
Other In-Lieu Taxes	336,520	315,000	315,000	315,000
State Aid - Mandated Costs	58,477	-	-	-
State Homeowners Property Tax Relief	943,000	944,000	944,000	944,000
Assessment and Tax Collection Fees	25,558	-	-	-
Casino - Sales Tax In Lieu and TOT	7,522,334	7,861,960	7,861,962	7,861,962
Transfer In A-87 Costs	230,331	1,023,186	5,979,098	5,979,098
Miscellaneous	647,191	250,000	250,000	250,000
Total Revenue	\$ 262,667,686	\$ 265,029,406	\$ 286,294,851	\$ 286,294,851
Expenditures / Appropriations				
Retirement	(4,309,321)	-	-	-
Maintenance - Building	1,036,092	1,247,645	-	-
Misc Expense	208,264	-	-	-
Professional and Special Services - General	75,777	-	-	-
Professional and Special Services - County	284,633	-	-	-
Professional and Special Services - Information Technology	29,123	16,875	11,569	11,569
Utilities	418,000	365,820	-	-
Transfer Out A-87 Costs	(455,363)	588,219	947,306	947,306
Operating Transfer Out	26,639	413,174	413,174	413,174
Intrafund Transfers / Services Out	137,676	-	-	-
Appropriation for Contingencies	-	5,015,000	5,493,000	5,493,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Total Expenditures / Appropriations	\$ (2,548,478)	\$ 7,646,733	\$ 6,865,049	\$ 6,865,049
Total	\$ 265,216,165	\$ 257,382,673	\$ 279,429,802	\$ 279,429,802

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC12015 Parks & Grounds Maintenance

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Construction Permits	755	-	-	-
Investment Income	(29)	-	-	-
Rents and Concessions	39,246	30,000	-	-
Lease Principal Income (Lessor)	-	-	28,000	28,000
Lease Interest Income (Lessor)	-	-	2,000	2,000
Planning - At Cost Projects Fees	1,122	30,000	30,000	30,000
Park and Recreation Services	718,102	700,000	720,429	720,429
Facilities Services	62,639	133,000	62,000	62,000
Other Fees and Charges	211,941	150,000	-	-
Transfer In A-87 Costs	828,770	3,003,041	2,226,594	2,226,594
Miscellaneous	1,500	-	-	-
Contributions from Other Funds	25,563	-	-	-
Operating Transfers In	50,000	-	-	-
Total Revenue	\$ 1,939,608	\$ 4,046,041	\$ 3,069,023	\$ 3,069,023
Expenditures / Appropriations				
Salaries and Wages	1,481,586	1,653,857	1,845,332	1,845,332
Salary Savings	-	(123,137)	(122,406)	(122,406)
Employee Paid Sick Leave	177,520	-	-	-
Extra Help	-	84,000	84,000	84,000
Overtime and Call Back	22,185	20,000	30,000	30,000
Cafeteria Plans (Non-PERS)	70,760	86,655	99,454	99,454
Uniform Allowance	3,758	3,901	4,792	4,792
Retirement	444,168	619,813	694,322	694,322
Payroll Tax	108,007	123,263	140,153	140,153
Other Postemployment Benefits (OPEB)	108,586	85,800	72,535	72,535
401 (k) Employer Match	999	1,500	2,250	2,250
Employee Group Insurance	336,343	373,441	432,587	432,587
Workers Comp Insurance	36,092	34,185	68,721	68,721
Pesticides	1,111	-	5,000	5,000
Clothing and Personal	179	-	-	-
Communication Services Expense	37,437	44,760	44,760	44,760
Food	2,496	-	2,500	2,500
Janitorial Supplies	5,622	5,000	5,000	5,000
Refuse Disposal	31,956	15,000	32,000	32,000
Insurance	4,312	61,389	66,192	66,192
Parts	8,165	45,000	10,000	10,000
Maintenance	62,097	36,810	36,810	36,810
Maintenance - Building	76,658	50,786	194,484	194,484
Fuels & Lubricants	4,677	7,000	7,000	7,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Materials - Buildings & Improvements	65,992	158,602	75,000	75,000
Maintenance - Janitorial	-	38,000	-	-
Services	6,022	-	-	-
Laboratory Supplies	1,559	-	1,600	1,600
Drug & Alcohol Testing	-	500	-	-
Professional / Membership Dues	2,854	3,000	3,000	3,000
Services and Supplies	4,670	-	-	-
Misc Expense	3,379	-	-	-
Printing	10,208	12,278	12,486	12,486
Other Supplies	25,525	132	20,054	20,054
Postage	6,977	3,581	4,479	4,479
Professional and Special Services - General	532,010	156,300	479,146	479,146
Professional and Special Services - Technical, Engineering and Environmental	911,001	1,470,178	1,371,497	1,371,497
Professional and Special Services - County	56,835	-	2,538	2,538
Professional and Special Services - Information Technology	156,728	160,435	137,088	137,088
Rents and Leases - Equipment	14,559	20,000	20,000	20,000
Small Tools & Instruments	20,195	-	20,000	20,000
Employee Benefits Systems	21,493	26,136	25,434	25,434
PC Acquisition	1,683	6,000	6,000	6,000
Commissioner's Fees	410	1,000	1,000	1,000
Aggregates & Oil	31	-	-	-
Signing & Safety Material	2,932	-	6,500	6,500
Small Equipment	42,756	-	15,000	15,000
Advertising	2,122	-	2,000	2,000
Special Department Expense	2,835	37,000	16,500	16,500
Safety Clothing - Other Agency	1,626	-	-	-
Landfill Dump Fee	463	-	-	-
Training / Education	1,574	-	14,000	14,000
Transportation and Travel	172,483	205,559	268,008	268,008
Utilities	133,569	90,000	134,958	134,958
Operating Materials	42,629	-	-	-
Taxes and Assessments	4,392	-	4,500	4,500
Equipment	86,934	104,000	100,000	100,000
Operating Transfer Out	109,373	114,197	117,925	117,925
Contributions to Other Funds	20,261	-	-	-
Intrafund Transfers / Services Out	479,693	727,817	258,776	258,776
Intrafund Transfers / Services In (Contra Expense)	(1,173,547)	(494,900)	(691,660)	(691,660)
Total Expenditures / Appropriations	\$ 4,796,938	\$ 6,068,838	\$ 6,181,315	\$ 6,181,315
Total	\$ (2,857,331)	\$ (2,022,797)	\$ (3,112,292)	\$ (3,112,292)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Public Ways and Facilities Fund
Cost Center: CC19006 Engineering

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Sales and Use Taxes	25,000	-	-	-
Vehicle Code Fines	6,538	7,500	7,500	7,500
Investment Income	996	-	-	-
Federal Aid - Construction	12,631,811	30,073,000	15,125,000	15,125,000
Federal Aid - Other Programs	439,387	298,000	-	-
State Highway Users Tax	404,940	-	2,570,000	2,570,000
State Aid - Construction	508,899	2,773,000	4,422,000	4,422,000
State Aid - Other Programs	248	-	-	-
Aid from Other Agencies	(18,249)	-	-	-
Planning and Engineering Services	33,079	40,000	40,000	40,000
Road and Street Services	1,424,571	-	-	-
Other Fees and Charges	3,728,119	3,120,000	2,503,000	2,503,000
Insurance - Other	5,660	-	-	-
Miscellaneous	975	-	-	-
Contributions from General Fund	884,109	-	-	-
Operating Transfers In	4,857,338	19,307,584	19,960,000	19,960,000
Total Revenue	\$ 24,933,420	\$ 55,619,084	\$ 44,627,500	\$ 44,627,500
Expenditures / Appropriations				
Salaries and Wages	3,635,811	3,774,716	3,683,615	3,683,615
Salary Savings	-	(262,081)	(249,320)	(249,320)
Employee Paid Sick Leave	71,044	-	-	-
Extra Help	-	5,000	5,000	5,000
Overtime and Call Back	5,838	5,000	5,000	5,000
Cafeteria Plans (Non-PERS)	184,499	200,574	195,865	195,865
Uniform Allowance	1,077	1,200	1,200	1,200
Retirement	1,167,000	1,397,615	1,409,810	1,409,810
Payroll Tax	268,021	279,347	274,825	274,825
Other Postemployment Benefits (OPEB)	201,131	137,280	98,145	98,145
401 (k) Employer Match	2,345	2,250	2,250	2,250
Employee Group Insurance	510,521	523,633	554,830	554,830
Workers Comp Insurance	16,874	17,286	23,695	23,695
Communication Services Expense	20,042	25,000	17,000	17,000
Janitorial Supplies	203	-	-	-
Refuse Disposal	7,347	500	7,000	7,000
Insurance	68,362	95,939	73,660	73,660
Parts	2,081	-	-	-
Maintenance	33,831	35,000	30,000	30,000
Maintenance - Building	23,983	29,228	32,450	32,450
Materials - Buildings & Improvements	128	-	-	-
Services	9	-	-	-
Professional / Membership Dues	16,433	10,000	10,000	10,000
Services and Supplies	79	-	-	-
Misc Expense	346	-	-	-

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Printing	25,019	10,094	15,465	15,465
Other Supplies	8,510	10,039	3,999	3,999
Postage	7,409	16,988	9,235	9,235
Professional and Special Services - General	870,150	500,000	-	-
Professional and Special Services - Technical, Engineering and Environmental	18,531,871	57,773,584	44,580,000	44,580,000
Professional and Special Services - County	2,880	1,436	5,665	5,665
Professional and Special Services - Information Technology	369,659	378,109	314,195	314,195
Small Tools & Instruments	112	-	-	-
Employee Benefits Systems	34,481	40,376	39,505	39,505
PC Acquisition	2,550	-	-	-
Signing & Safety Material	3,538	-	-	-
Small Equipment	65	-	-	-
Advertising	26,277	12,000	8,000	8,000
Special Department Expense	5,467	-	-	-
Project Costs	559	-	-	-
Training / Education	1,054	-	2,000	2,000
Transportation and Travel	86,186	150,775	160,115	160,115
Utilities	22,662	20,622	25,575	25,575
Operating Materials	125,305	-	-	-
Right-of-Way	41,893	5,000	-	-
Taxes and Assessments	(302)	-	-	-
Contributions to Other Agencies	25,000	-	-	-
Transfer Out A-87 Costs	834,195	773,511	191,820	191,820
Intrafund Transfers / Services Out	1,056,820	1,088,500	1,680,209	1,680,209
Intrafund Transfers / Services In (Contra Expense)	(1,861,066)	(2,202,000)	(252,000)	(252,000)
Cost Allocation	(63,311)	(9,284,939)	(8,630,813)	(8,630,813)
Total Expenditures / Appropriations	\$ 26,393,988	\$ 55,571,582	\$ 44,327,995	\$ 44,327,995
Total	\$ (1,460,568)	\$ 47,502	\$ 299,505	\$ 299,505

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Public Ways and Facilities Fund
Cost Center: CC19007 Road Maintenance

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Sales and Use Taxes	1,411,863	1,400,000	2,000,000	2,000,000
Road and Privilege Permit	50,236	60,000	60,000	60,000
Other Court Fines	110	-	-	-
Investment Income	(2,501)	-	-	-
Federal Aid - Other Programs	213,513	233,162	233,162	233,162
State Highway Users Tax	11,264,825	13,626,212	12,398,103	12,398,103
State Aid - Other Programs	28,554	-	-	-
Road and Street Services	18,348	10,000	10,000	10,000
Other Fees and Charges	263,931	100,000	100,000	100,000
Miscellaneous	288,502	204,000	204,000	204,000
Proceeds from Sale of Capital Assets	19,100	50,000	50,000	50,000
Contributions from General Fund	3,770,896	3,770,896	3,770,896	3,770,896
Contributions from Other Funds	100,000	-	-	-
Operating Transfers In	5,271,533	3,000,000	3,500,000	3,500,000
Total Revenue	\$ 22,698,910	\$ 22,454,270	\$ 22,326,161	\$ 22,326,161
Expenditures / Appropriations				
Salaries and Wages	5,339,887	5,896,587	5,797,647	5,797,647
Salary Savings	-	(412,567)	(414,567)	(414,567)
Employee Paid Sick Leave	327,973	-	-	-
Extra Help	-	20,000	20,000	20,000
Overtime and Call Back	197,546	200,000	250,000	250,000
Cafeteria Plans (Non-PERS)	294,558	340,941	336,666	336,666
Uniform Allowance	20,740	20,403	22,202	22,202
Retirement	1,640,092	2,130,809	2,168,781	2,168,781
Payroll Tax	424,929	450,835	443,841	443,841
Other Postemployment Benefits (OPEB)	476,009	347,490	248,427	248,427
401 (k) Employer Match	750	750	751	751
Employee Group Insurance	1,198,152	1,264,020	1,381,009	1,381,009
Workers Comp Insurance	142,554	135,429	305,994	305,994
Clothing and Personal	46,621	40,000	45,000	45,000
Communication Services Expense	121,390	124,400	79,680	79,680
Refuse Disposal	40,945	30,000	45,000	45,000
Insurance	197,911	227,281	250,754	250,754
Parts	129,697	35,000	120,000	120,000
Auto	228	5,000	5,000	5,000
Maintenance	164,682	2,240,000	2,015,291	2,015,291
Maintenance - Building	152,805	125,026	432,057	432,057
Fuels & Lubricants	242,161	200,000	302,224	302,224
Materials - Buildings & Improvements	31,736	40,000	25,000	25,000
Laboratory Supplies	148	-	-	-
Drug & Alcohol Testing	9,596	9,000	10,000	10,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Professional / Membership Dues	23,150	3,000	15,000	15,000
Misc Expense	2,745	-	3,000	3,000
Equipment Usage - Regular	(1,044)	-	-	-
Printing	4,937	11,223	3,859	3,859
Other Supplies	34,117	20,062	10,022	10,022
Postage	4,128	10,882	4,205	4,205
Professional and Special Services - General	1,046,392	1,128,600	1,500,000	1,500,000
Professional and Special Services - Technical, Engineering and Environmental	2,122,670	29,500	400,000	400,000
Professional and Special Services - County	57,825	28,796	31,785	31,785
Professional and Special Services - Information Technology	225,461	195,820	209,511	209,511
Professional and Special Services - Health	1,415	-	-	-
Rents and Leases - Equipment	65,104	47,500	70,000	70,000
Rents and Leases - Buildings & Improvements	15,968	16,044	15,000	15,000
Small Tools & Instruments	42,955	40,000	50,000	50,000
Employee Benefits Systems	76,739	99,223	98,907	98,907
Aggregates & Oil	1,175,692	1,520,000	1,600,000	1,600,000
Signing & Safety Material	364,207	350,000	400,000	400,000
Small Equipment	94	-	10,000	10,000
Special Department Expense	71,311	195,000	75,000	75,000
Inventory Purchase - Gasoline/Diesel	3,576	-	-	-
Inventory Purchase - Oil & Lube Products	9,520	-	-	-
Inventory Purchase - Parts	631	-	-	-
Inventory Gain / Loss	(297)	-	-	-
Training / Education	4,821	3,500	20,000	20,000
Transportation and Travel	214,756	235,000	(1)	(1)
Utilities	180,115	134,652	180,930	180,930
Transfer Out A-87 Costs	616,623	634,799	607,754	607,754
Equipment	2,920,187	1,508,000	1,570,000	1,570,000
Intrafund Transfers / Services Out	2,195,594	2,890,100	933,197	933,197
Intrafund Transfers / Services In (Contra Expense)	-	(171,500)	-	-
Total Expenditures / Appropriations	\$ 22,680,500	\$ 22,400,605	\$ 21,698,926	\$ 21,698,926
Total	\$ 18,410	\$ 53,665	\$ 627,235	\$ 627,235

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

Fund: Environmental Utilities Fund
Cost Center: CC12007 Environmental Utilities

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	(1,233)	5,000	5,000	5,000
Planning and Engineering Services	5,737	-	-	-
Planning - At Cost Projects Fees	365,097	400,000	415,000	415,000
Sanitation Services	14,038,992	11,009,955	11,502,060	11,502,060
Other Fees and Charges	1,267	-	-	-
Miscellaneous	135,486	500,000	165,000	165,000
Proceeds from Sale of Capital Assets	12,562	-	-	-
Gain/Loss on F/A Disposal	-	172,366	-	-
Contributions from General Fund	385,000	500,000	250,000	250,000
Operating Transfers In	33,255	-	-	-
Total Revenue	\$ 14,976,162	\$ 12,587,321	\$ 12,337,060	\$ 12,337,060
Expenditures / Appropriations				
Salaries and Wages	5,407,035	4,380,944	5,793,603	5,793,603
Salary Savings	-	(396,808)	(403,812)	(403,812)
Employee Paid Sick Leave	23,936	50,000	50,000	50,000
Extra Help	-	50,000	-	-
Overtime and Call Back	275,900	300,000	300,000	300,000
Cafeteria Plans (Non-PERS)	273,931	245,138	322,323	322,323
Uniform Allowance	10,005	8,402	10,201	10,201
Retirement	1,666,526	1,597,572	2,187,938	2,187,938
Payroll Tax	425,450	331,489	438,121	438,121
Other Postemployment Benefits (OPEB)	373,988	205,921	202,422	202,422
401 (k) Employer Match	2,763	2,251	3,750	3,750
Employee Group Insurance	1,039,621	896,103	1,194,617	1,194,617
Workers Comp Insurance	80,840	67,694	109,157	109,157
Pesticides	1,086	-	-	-
Communication Services Expense	243,682	271,840	288,560	288,560
Food	1,249	-	-	-
Refuse Disposal	-	1,000	-	-
Insurance	265,951	323,571	332,457	332,457
Parts	13,323	10,000	11,000	11,000
Maintenance	261,973	190,000	205,000	205,000
Maintenance - Building	123,935	148,059	297,245	297,245
Fuels & Lubricants	55,467	55,000	56,000	56,000
Materials - Buildings & Improvements	23,424	30,000	30,000	30,000
Laboratory Supplies	712	1,000	300	300
Drug & Alcohol Testing	1,965	3,000	2,200	2,200
Professional / Membership Dues	29,819	55,000	45,000	45,000
Services and Supplies	1,599	-	-	-
Misc Expense	37,738	-	-	-
Printing	28,346	37,953	26,832	26,832

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Other Supplies	30,963	38,139	37,542	37,542
Postage	7,017	5,391	7,010	7,010
Professional and Special Services - General	726,435	866,617	763,421	763,421
Professional and Special Services - Legal	28,835	42,500	30,000	30,000
Professional and Special Services - Technical, Engineering and Environmental	95,669	87,500	117,423	117,423
Professional and Special Services - County	4,794	25,000	5,386	5,386
Professional and Special Services - Information Technology	634,295	653,044	508,203	508,203
Professional and Special Services - Health	683	-	-	-
Rents and Leases - Equipment	96	5,000	3,500	3,500
Small Tools & Instruments	29,117	30,000	25,000	25,000
Employee Benefits Systems	64,062	78,274	80,509	80,509
PC Acquisition	1,046	2,000	125,000	125,000
Small Equipment	30,710	-	5,000	5,000
Advertising	1,199	1,000	1,600	1,600
Special Department Expense	403	6,000	2,700	2,700
Safety Clothing - Other Agency	59	-	-	-
Training / Education	3,269	-	10,000	10,000
Transportation and Travel	188,023	472,890	481,068	481,068
Utilities	61,875	83,805	56,135	56,135
Operating Materials	3,324	8,000	5,500	5,500
Transfer Out A-87 Costs	458,238	504,062	331,121	331,121
Equipment	-	-	878,000	878,000
Operating Transfer Out	3,134	-	-	-
Contributions to Other Funds	6,000	-	-	-
Intrafund Transfers / Services Out	0	-	-	-
Cost Allocation	-	-	(2,264,208)	(2,264,208)
Appropriation for Contingencies	-	50,000	50,000	50,000
Total Expenditures / Appropriations	\$ 13,049,508	\$ 11,824,351	\$ 12,762,824	\$ 12,762,824
Total	\$ 1,926,654	\$ 762,970	\$ (425,764)	\$ (425,764)

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Public Safety Fund
Cost Center: CC20006 Auburn Jail

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Federal Aid - Other Programs	130,700	129,800	129,800	129,800
State Aid - Other Programs	1,595,169	70,000	100,000	100,000
State Aid - Public Safety Services-Proposition 172	40,543,889	40,409,371	45,875,629	45,875,629
State Aid - Sales Tax Realignment for Public Safety	5,186,519	4,973,677	5,964,988	5,964,988
State Aid - Supplemental Law Enforcement	174,116	213,812	230,000	230,000
Communication Services	4,559	-	-	-
Law Enforcement Services	699,543	700,000	700,000	700,000
Institutional Care and Services	6,529	-	-	-
Other Fees and Charges	689	-	-	-
Insurance - Other	-	20,000	20,000	20,000
Miscellaneous	275	275	275	275
Contributions from General Fund	73,518,562	97,231,471	101,423,570	101,423,570
Contributions from Other Funds	20,976,661	-	-	-
Operating Transfers In	212,377	-	-	-
Total Revenue	\$ 143,049,588	\$ 143,748,406	\$ 154,444,262	\$ 154,444,262
Expenditures / Appropriations				
Salaries and Wages	6,933,425	7,701,140	7,562,132	7,562,132
Salary Savings	-	(577,849)	(516,587)	(516,587)
Employee Paid Sick Leave	2,597	-	-	-
Overtime and Call Back	1,507,888	1,746,000	1,616,500	1,616,500
Sick Leave Payoff	4,473	45,250	45,250	45,250
Cafeteria Plans (Non-PERS)	195,796	235,557	231,121	231,121
Uniform Allowance	93,830	77,916	72,185	72,185
Retirement	3,169,444	3,851,315	3,828,375	3,828,375
Payroll Tax	614,576	581,263	570,281	570,281
Other Postemployment Benefits (OPEB)	535,840	386,100	276,030	276,030
401 (k) Employer Match	183	2,250	2,250	2,250
Employee Group Insurance	1,337,291	1,390,599	1,355,486	1,355,486
Workers Comp Insurance	180,725	576,673	902,187	902,187
Comp for Absence - Illness	76,789	-	-	-
Clothing and Personal	1,115	13,000	13,000	13,000
Communication Services Expense	15,265	14,571	19,500	19,500
Food	1,290,209	1,770,409	1,702,806	1,702,806
Janitorial Supplies	85,474	80,351	90,000	90,000
Refuse Disposal	100	-	-	-
Insurance	560,771	694,114	658,706	658,706
Parts	11,455	-	-	-
Maintenance	31,644	15,767	32,500	32,500
Maintenance - Building	1,154,838	1,283,790	1,429,221	1,429,221
Fuels & Lubricants	155	130	200	200
Materials - Buildings & Improvements	8,725	10,817	10,200	10,200

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Drug & Alcohol Testing	37	74	74	74
Professional / Membership Dues	142	250	250	250
Misc Expense	-	-	9,113	9,113
Printing	17,257	17,659	17,191	17,191
Other Supplies	93,117	86,372	105,188	105,188
Postage	9,264	6,144	2,913	2,913
Procurement Card Purchase / Clearing Account	(1,100)	-	-	-
Professional and Special Services - General	71,100	80,338	78,000	78,000
Professional and Special Services - Technical, Engineering and Environmental	45	-	-	-
Professional and Special Services - County	410,594	15,500	18,009	18,009
Professional and Special Services - Health	3,500	-	-	-
Rents and Leases - Equipment	325	100	1,500	1,500
Short-Term Rents and Leases - Buildings & Improvements	1,800	-	-	-
Small Tools & Instruments	727	-	-	-
Employee Benefits Systems	117,707	110,040	103,511	103,511
Small Equipment	35,783	12,286	37,500	37,500
Special Department Expense	41,545	100,000	54,200	54,200
Training / Education	500	-	7,000	7,000
Transportation and Travel	66,532	76,245	60,600	60,600
Utilities	577,201	466,532	465,823	465,823
Operating Materials	12,900	-	-	-
Support and Care of Persons	-	100,000	100,000	100,000
Transfer Out A-87 Costs	2,373,132	2,217,977	512,589	512,589
Equipment	14,341	-	-	-
Operating Transfer Out	22,430	-	-	-
Intrafund Transfers / Services Out	5,856,755	4,457,503	4,726,723	4,726,723
Intrafund Transfers / Services In (Contra Expense)	(20,024)	-	-	-
Total Expenditures / Appropriations	\$ 27,518,217	\$ 27,646,183	\$ 26,201,527	\$ 26,201,527
Total	\$ 115,531,371	\$ 116,102,223	\$ 128,242,735	\$ 128,242,735

